CITY OF WILLIAMSBURG

★ Adoped Budget
Fiscal Year 2014

CITY COUNCIL

Clyde A. Haulman	Mayor
Paul T. Freiling	Vice Mayor
Judith N. Knudson	Member
D. Scott Foster, Jr.	Member
Douglas G. Pons	Member

OFFICIALS

Jackson C. Tuttle, II	City Manager
Jodi M. Miller	Assistant City Manager
Christina Shelton	City Attorney
Donna Scott	Clerk of Council
Philip F. Serra	Director of Finance
Mark A. Barham	Director of Information Technology
Daniel G. Clayton	Director of Public Works
David C. Sloggie	Police Chief
W. Patrick Dent	Fire Chief
Lori C. Rierson	Director of Recreation
Reed T. Nester	Director of Planning
Peter P. Walentisch	Director of Human Services
Michele Mixner DeWitt	Economic Development Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Williamsburg

Virginia

For the Fiscal Year Beginning

July 1, 2012

President

Executive Director

The Government Finance Officers Association of the United State and Canada (GFOA) presented an award for Distinguished Presentation to the City of Williamsburg for its annual budget for the fiscal year beginning July 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Williamsburg
Organizational Chart

WILLIAMSBURG VOTERS

Boards and Commissions

Operational:
*School Board (WJCC)
*Library Board (WRL)
*WRHA
Advisory
*Planning Commission
*Economic Dev. Authority
*Arts Commission
*Soc. Services Advisory Brd
*Finance & Audit Committee
Semi-Judicial
*Architectural Review Board
*Board of Zoning Appeals
*Board of Bldg Code Appeals
*Board of Equalization

Constitutional and Independent Offices

Court System
*Circuit Court Judge
*Clerk of Circuit Court
*District Court Judge
*Juvenile/Domestic Relations Judge
*Commonwealth Attorney
*City/County Sheriff
Commissioner of Revenue
City/County Treasurer
Electoral Board
Voter Registrar

FTE 4.5

Mayor

Vice Mayor

CITY COUNCIL

City Attorney
FTE 1.5

Clerk of Council

City Manager

Assistant City Manager
- Human Resources
- Communications

FTE 3.5

Executive Assistant

Economic Dev. Dir.
FTE 2

Parks & Recreation

*Recreation Center
*Parks
*Athletics

FTE 8.5

Police

*Uniform Services
*Investigations
*Support Services
*Public Safety/E911 Comm.
*Parking Garage

FTE 41

Fire

*Suppression
*Prevention
*Emergency Medical
*Emergency Management

FTE 37

Public Works & Utilities

Public Works:
*Engineering
*Streets & Stormwater
*Mosquito Control
*Landscaping
*Vehicle Maintenance
*Facilities Maintenance
*Refuse/Recycling
*Cemetery

FTE 23

Public Utilities:
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*Water Distribution
*Wastewater

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*Community Outreach
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*Planning & Zoning
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*Accounting
*Collections, Disbursements
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*Investments

FTE 10

IT

*Information Technology

FTE 3

TO: Mayor and City Council
DATE: April 1, 2013
SUBJECT: City Manager's Budget Message

INTRODUCTION

In fiscal year 2009 the City's general fund operating budget exceeded $34 million. In fiscal 2014, five years later, the city will continue to operate below that level.

Fiscal Year 2014, with one notable exception, should be a positive year for Williamsburg's general fund financial outlook compared to Fiscal Year 2013. Positive trends include:

- Property tax revenue should finally turn the corner and increase by 2.8%, even taking into account the recently announced transfer of the Hospitality House to tax exempt status.

- Intergovernmental revenue should be up significantly, by 10.5%, primarily due to higher state sales tax for education and VDOT street maintenance payments.

- All other tax and fee revenue when taken together as a whole should just barely land in positive territory.

- General fund expenditures, for all purposes except public education, are projected to be held to an increase of 1.1%.

The one big exception to the overall modestly positive financial trend in fiscal 2014 will be the cost of the city contribution to the Williamsburg/James City County School System. A contribution of $8,368,814 will be required, an 8.1% increase in city school costs, based on full funding of the Superintendent's proposed school budget, according to the funding formula set forth in the current Joint School Agreement with James City County.

In just two years' time the city's spending for schools will have increased by over one million dollars, coming at a particularly difficult time while the city tries to rebound from the Great Recession. Since fiscal 2012 the portion of the city's general fund budget devoted to public education will have increased from 23.5% to 25.2% of the total.

Looking at the overall picture for the year ahead, the Proposed **General Fund Operating Budget** can be summarized by:

- Projected Revenues of **$33,176,575**, up by **3.2%.**

- Planned Spending of **$33,285,206,** up by **2.8%**.

- Reserves brought forward of $108,631 to fund in part appropriated contingencies.

- No recommended increases in tax rates or fees for service.

- Full time equivalent authorized positions of **188**, an increase of five due to incorporation of WRHA employees; reduced from **202** in FY 2009.

In the **Utility Budget**, **$6,318,040** in operating revenues are projected, an **0.9%** increase. Recommended is a 5.5**%** Water and Sewer rate increase, from $4.55 to **$4.80** per one thousand gallons, beginning July 2013, per the Five Year Water and Sewer Rate Analysis. Comparing our water and sewer rates regionally:

Water and Sewer Rates (FY13) Per 1000 gallons	
Newport News	$ 8.47
Portsmouth	$ 8.47
JCSA Residential	$ 6.07
JCSA Commercial	$ 6.67
Norfolk	$10.08
Chesapeake	$10.90
Virginia Beach	$ 8.10
Williamsburg	**$ 4.55**

In the General Fund **Capital Improvement Program**, a total of **$8,082,130** is projected in new capital spending, plus $836,177 in debt service payments, for a total of **$8,918,307**. (See **Capital Improvements** Section E)

The combined total of the four funds – General Operating Fund, Utility Fund, Sales Tax/Capital Fund and the Public Assistance Fund – amounts to **$51,587,832**.

With the above as an overview, the remainder of the Budget Message discusses issues particularly helpful in understanding and reviewing the proposed budget, beginning with General Fund revenue projections.

REVENUE PROJECTIONS

Next year (FY 2014) we forecast General Fund operating revenues of **$33,176,575**, a **3.2%** increase from the current year (FY 2013) budget amount. Looking at four broad categories:

	Share of Budget	FY 2013 Adopted	FY 2014 Proposed	Change
All Property Taxes	38%	$ 12,304,600	$12,652,720	2.8%
Other Local Taxes	43%	$ 14,276,600	$14,211,000	(0.5%)
Fees, Charges, Miscellaneous	9%	$ 2,670,759	$3,115,968	16.7%
Intergovernmental	10%	$ 2,893,561	$3,196,887	10.5%

In the **Budget Guide** (Section F) are detailed explanations of revenues, explaining the legal basis and ten year trends of all revenue sources. The following is a summary of significant revenue changes in next year's budget under the four categories:

1. **Real Estate Taxes.** Property tax projections are based on a total anticipated value of real estate of $1.694 billion, an increase from current land book values of 4.0% (3.6% residential, 4.9% commercial), reflecting a long awaited reversal in the residential real estate market. Most of the gain in commercial valuation is the result of new construction (mostly Riverside Hospital) net of the loss of the Hospitality House as taxable property due to purchase by the College of William and Mary.

   Each additional one penny on the tax rate should generate an estimated $169,000. The Proposed Budget recommends continuing the tax rate of $.57 per hundred dollars of assessed value yielding revenue of $9,600,000.

2. **Personal Property Taxes**. Better known as the "car tax," the personal property tax rate is currently $3.50 per 100 of value (offset by tax relief from the state). City Council declined last year to increase this tax to $4.00 matching the rate in York and James City Counties, as recommended, in order to help close the budget gap.

3. **Other Local Taxes**. Other local sources of taxation include various consumer utility taxes and franchise fees, business licenses, transient lodging and prepared food or "room and meal" taxes. Taken together, other local taxes will generate $14,211,000, a 0.5% decrease from the current year budget amounts.

The estimate for room and meal tax collections totals $3,300,000 for room tax, 4.4% less than last year's estimate; and $6,372,000 for meal tax, a 0.4% increase, from last year's adopted budget. These estimates remain below 2008 levels, reflecting continued weakness in the tourism sector, and an overly ambitious estimate for room tax last year. The room tax estimate does not include the $2.00 destination marketing surcharge for additional tourism promotion, which is a separate line item in the budget of $1.3 million.

Taken together, all local sources of taxation, property and other local taxes, are expected to generate $26,863,720, a 1.1% increase from the current year budget.

4. **User Fees, Charges, and Miscellaneous**. This broad category of locally generated revenue is expected to generate $3,115,968, a significant increase of 16.7% from the current year. This increase is largely attributable to increasing Prince George Parking Garage income, and transferring rents from the Williamsburg Redevelopment and Housing Authority's (WRHA) Triangle Building to the City's operating budget. Also included is a yet undefined $250,000 "Emergency Services Agreement" to account for the sudden loss of tax and fee revenue from the Hospitality House sale.

5. **Intergovernmental - Revenue from the Commonwealth**. Revenues from the state government in the amount of $3,196,887, which includes support for constitutional officers and various categorical grants, are estimated to increase by 10.5%, based on the state's FY 14 budget. This is a welcome reversal of declines in intergovernmental revenue in recent years.

The estimate of Sales Tax for Education of $985,974, based on State Department of Education calculations, is up by 27.6% due to increasing school census and growth in state sales tax receipts.

We also expect a $30,000 increase in VDOT street maintenance payments to the city.

EXPENDITURE ISSUES

Next year we have proposed General Fund operating expenditures of **$33,285,206**, an increase of 2.8**%** from the current year adopted budget. Broken down in four large categories:

	Share of Budget	FY 2013 Adopted	FY 2014 Proposed	Change
City Departments	53%	$17,299,278	$17,573,240	1.6%
Constitutional Officers and Judicial	7%	$ 2,194,048	$ 2,140,517	(2.4%)
Education and Library	27%	$ 8,575,636	$9,201,162	7.3%
Outside Agencies	13%	$ 4,308,335	$4,370,287	1.41%

Details on operating expenditures can be found under **Budget Summaries** (Section D). Highlights of significant expenditure issues are divided between "City Operational Issues" and "Outside Agency Issues."

CITY OPERATIONAL ISSUES

1. Staffing. The total number of full time equivalent (FTE) positions authorized in city departments decreased from 202 in FY 09 to 183 in FY 13. The reduction has been accomplished through transfer and reorganization (including the 13 positions transferred to York County as part of the E911 consolidation), job consolidations, and reductions in force. Next year we are bringing five WRHA positions on to the city payroll (four positions in Human Services department for public housing support, and one position in the Economic Development department. These changes will result in an FTE of **188** in FY 14.

2. Salary Ranges and Pay. A 2% allowance for merit pay increases has been included in the proposed budget, to be coupled with a 2% increase in pay ranges. The pay range increase will compensate in part for the 2.1% increase in the CPI for calendar 2012. This allowance will be apportioned to employees based on performance as indicated by annual performance evaluations, and by the relative position of the incumbent in their pay range as prescribed in the *Personnel*

Manual. In addition, a compensation allowance equal to .9 percent of pay and benefits has been included to make market adjustments for targeted compression and market issues.

3. Health Coverage. Last year the city changed the health care insurance coverage to Anthem's "Local Choice" product in order to control costs. The city received its Local Choice renewal notice calling for a 4.9% increase. It is recommended that this increase be apportioned equally between the city and the employees, so the budget reflects a 4.9% increase in the city's health care cost.

4. Virginia Retirement System. The contribution level set by VRS for Williamsburg in fiscal 2013 increased from 16.44% to 21.29% of payroll as a result of the latest biennial actuarial valuation. The 21.29% rate (16.29% city share, 5.0% employee share) remains constant in the fiscal 2014 budget.

OUTSIDE AGENCY ISSUES

Nearly one-half of the city's General Fund budget goes to agencies and activities not under City Council's direct operational control. Funding relationships are often complex, and vary in degrees of funding discretion possible from year to year. The "Notes on Funding Relationship," contained in the **Budget Summaries** and the **Budget Guide** (Sections D and F), help explain the city's role in providing financial support to these agencies and activities.

Background documentation from outside agencies is provided in the Appendix of the Proposed Budget, or provided under separate cover or electronically, as in the case of the School and the Library budgets.

A number of issues concerning outside agency funding requests for the coming year need to be highlighted:

1. **Schools.** Based on 1) the Superintendent's proposed budget, 2) current expectations of State and Federal funding, and, 3) the current five-year Joint School Agreement with James City County with its three year enrollment averaging formula; we expect a city contribution to the schools in the amount of $8,368,814, 8.1% increase from the current year. Over the past two years, since FY 2012, the city's increase in education funding is $1,043,336, for a 14.2% jump in cost to city taxpayers. With this increase, next year the city's share of school cost will be 9.54%, compared to 90.46% for the county. Further, I expect FY15 will likely result in another large increase in city school costs.

Williamsburg Mayor Clyde Haulman reading to Matthew Whaley students

The city's school population, for purposes of apportioning cost between the city and the county as determined by September 30, 2012 enrollment, is **902**, or 8.55% of the total.

2. **Library.** The Williamsburg Regional Library is funded under the revised library agreement with James City County, effective July 1, 2006. (A new agreement is under review but will not drive the FY 2014 budget.) The existing agreement calls for funding of operational costs based on the proportion of circulation by residency. Based on the library's figures, the city/county circulation ratio to be applied in FY 14 is 15.9% city, and 84.1% county. The Library's proposed budget of $6,141,967 is an increase of 3.8%, which will result in a city contribution of $819,506, level with the current year.

3. **Regional Jail.** Funding the city's share of the Virginia Peninsula Regional Jail is expected to be $1,204,372, a 4.6% decrease from the current budget. The city share of jail costs is based on the average usage rate over the past five years. Each member jurisdiction (Williamsburg, James City County, York and Poquoson) pays for their share of the inmate population, based on location where the offense occurred and the arresting authority. We expect to pay 18.5% of local jail costs this coming year.

4. **Health Services**. The three agencies named below provide health services to city residents, workers and visitors. The total recommended funding for FY 14 is $434,576, an increase of 1.6%:

   The Peninsula Health District budget request to the city is $100,741, a 2.4% increase from the current year, based on a complex use-based formula.

   The Human Services Advisory Board has recommended Olde Towne Medical Center (Williamsburg Area Medical Assistance Corporation or WAMAC) receive funding of $83,430, the same as the current year.

   Finally, Colonial Behavioral Health, the agency through which the city provides mental health and retardation services to its residents, has requested a city contribution of $250,405, which is a 1.85% over the amount the city provided in the current year.

   Human Service Agencies. The city's Human Services Advisory Board, as requested by City Council, has evaluated Human Services Agency requests for funding, and made its recommendations to City Council. Their analysis and recommendations are in the Appendix to the Proposed Budget. Proposed for next year is $74,444, an decrease of 15.6% due to moving Child Development Resources (CDR) city funding from a grant basis to a fee for service basis.

5. **Community and Economic Development Agencies**.

   Tourism Promotion

   The city has supported tourism advertising and promotion through Colonial Williamsburg as our premier "destination driver," and the Greater Williamsburg Chamber and Tourism Alliance as our regional "destination marketing organization."

   This year Colonial Williamsburg Foundation has requested level funding of $1,300,000. The Greater Williamsburg Chamber and Tourism Alliance, in its expanded role for destination marketing in cooperation with the Williamsburg Area Destination and Marketing Committee

(WADMC), has requested level funding of $650,000. Despite the city's continuing budget challenges, funding for tourism promotion is necessary to grow the economic base for future city budgets.

The proposed budget also includes an estimated $1,300,000 of pass through funding from the $2.00 room surcharge to the coordinated Tourism Alliance and Williamsburg Area Destination Marketing Committees annual promotional campaign. The total city tax dollars for tourism promotion is $3,250,000.

Economic and Community Development

In addition to tourism promotion, the city support is recommended for a number of other agencies that make important economic development and community development contributions to Williamsburg. These are listed in the Budget Summary section. New this year is a proposed contribution of $16,700 to This Century Art Gallery (TCAG) for the purpose of defraying the parking and landscaping fees due to the city as a result of TCAG's purchase of property in the Municipal Center for the purpose of constructing a new art gallery. Also city sponsorship for the Kingsmill Championship (LPGA) at $15,000 is recommended to support this important regional tourism event.

6. **Cultural**. The Williamsburg Arts Commission has again performed the task of receiving, evaluating, and recommending funding for the arts. Their report is copied in the Appendix to the Proposed Budget. They recommend local (Williamsburg, James City County, and state challenge grant) arts funding of $120,000. Of this amount, the city contribution would be $55,000, level with current year. Also recommended is continued support of the Virginia Arts Festival at $50,000; and the Virginia Symphony Lake Matoaka concert at $6,000.

THE BUDGET AS A POLICY DOCUMENT

Before concluding this overview of the proposed budget, here is an introduction to important elements of public policy and managerial information contained in it:

A. Budget Message providing management's introduction to the budget.

B. City Council's Goals, Initiatives and Outcomes for the 2013 and 2014 Biennium. Adopted by City Council in November 2012, the "GIOs" set the strategic direction of the city to guide the annual budget process and to assess the performance of city government.

C. Performance Metrics detailed by departments and cost centers.

D. Budget Summaries provide precise budget information from the general to the specific, for all funds.

E. Capital Improvement Program contains recommended capital appropriations in FY 2014, and the next four years of capital projections for planning purposes.

F. Budget Guide contains background information helpful to understanding the complexities of a municipal budget in Virginia.

NEXT STEPS

The budget process now moves from the staff level, formation phase, to the Council and public level, adoption phase.

City Council received outside agency proposals at the first Budget Work Session held on Monday, March 25. The school budget will be reviewed at the Monday, April 8 City Council work session. The formal budget hearing will be advertised for the April 11 City Council meeting. A second Budget Work Session is scheduled for Monday, April 29. Adoption is scheduled for the May 9 Council meeting.

Jackson C. Tuttle
City Manager

Goals Initiatives *and* Outcomes *for the* 2013 and 2014 Biennium

The City of
Williamsburg, Virginia

Adopted
November 2012

CITY OF WILLIAMSBURG VISION

Williamsburg will become an evermore safe, beautiful, livable city of historic and academic renown, served by a city government — cohesively led, financially strong, always improving — in full partnership with the people who live, work and visit here.

Clyde Haulman
Mayor

Paul Freiling
Vice Mayor

Judy Knudson
Council Member

Scott Foster
Council Member

Douglas Pons
Council Member

To advance the city's vision, every two years the Williamsburg City Council identifies new strategic objectives for city government. Biennial Goals, Initiatives and Outcomes (GIOs) provide an expression of city priorities, as specific and measurable as possible, covering a two year period. Longer term objectives are expressed in terms of what the city hopes to accomplish in the near term toward that objective.

GIOs are not intended to be a comprehensive list of all city services and activities. Instead, they provide a concrete, coordinated expression of City Council's direction for change and focus. In that way, they drive city government operating budget and capital budget formation. The 2013/2014 Biennial Goals, Initiatives and Outcomes, adopted in November 2012, guide budget decisions for two fiscal years, that is, for FY 13 and FY 14.

Under eight Goal statements 64 specific Initiatives are identified. In addition to the Initiatives, Outcomes from the National Citizen Survey (NCS); and "Desired Outcomes" and Observed Results," provide performance metrics which help assess goal achievement. Williamsburg participated in the NCS in May 2008, 2010 and 2012. Reported here are citizen ratings of "Good" or "Excellent" for 78 questions and whether those ratings were "above," "below," or "similar" to the benchmark average of hundreds of other cities and counties across the nation (cross referenced to the page in Williamsburg's NCS Report).

The Biennial GIOs are created in light of a variety of resources including the city's Comprehensive Plan, Five Year Capital Improvement Program (CIP), and Economic Development Strategic Plan; and with input from citizens, city staff, and volunteers.

Biennial goal statements align with the draft 2013 Comprehensive Plan goals. Initiative statements with a symbol directly link to projects in the city's CIP. Statements with a symbol identify Healthy Community initiatives, as that theme runs throughout the 2013/2014 GIOs.

Citizen engagement is vital to the success of this process from start to finish. Go to www.williamsburgva.gov/goals anytime for status reports and to offer your comments.

Clyde Haulman, Mayor

Jackson C. Tuttle, City Manager

November 8, 2012

GOAL I: Character of the City

Protect and enhance Williamsburg's unique character as defined by its residential neighborhoods, urban places, open spaces, and by its iconic places—the Colonial Williamsburg Historic Area and campus of the College of William and Mary.

Page 3

GOAL II: Economic Vitality

Increase employment opportunities, income, business success, and city revenues by supporting and promoting the city's economic base of heritage tourism and education, and other development and redevelopment opportunities.

Page 9

GOAL III: Transportation

Provide an effective transportation system compatible with the future land use plan, serving pedestrians, bicyclists and motorists, and promoting the expanded use of transit and rail.

Page 14

GOAL IV: Public Safety

Secure an ever safer community by enabling police, fire, emergency management and judicial operations to protect and serve city residents, visitors, businesses and historical assets.

Page 18

GOAL V: Human Services and Education

Seek opportunities and implement programs that address the educational, health, social, housing, economic and workforce training needs and expectations of city residents and workers.

Page 23

GOAL VI: Recreation and Culture

Add to the quality and availability of cultural and recreational facilities and programming, as might be typically available only in larger communities, to meet the needs and expectations of city residents and visitors.

Page 29

GOAL VII: Environmental Sustainability

Build an evermore sustainable and healthy city pursuing multiple strategies for conservation and restoration, and providing essential environmental services related to drinking water, waste water, stormwater and solid waste.

Page 34

GOAL VIII: Citizen Engagement and City Governance

Continuously improve the effectiveness of city government and its partnership with the people who live, work, and visit here to fulfill Williamsburg's vision for the future.

Page 39

GOAL I

Protect and enhance Williamsburg's unique character as defined by its residential neighborhoods, urban places, open spaces, and by its iconic places—the Colonial Williamsburg Historic Area and campus of the College of William and Mary.

A. Comprehensive Plan

Adopt the 2013 update to the Comprehensive Plan by March 2013, and complete implementation of immediate steps as recommended in the Plan by December 2013. Continue to coordinate comprehensive planning with James City County and York County.

B. Design Review Guidelines

Evaluate the Architectural Review Board's Design Review Guidelines and amend them as necessary, balancing architectural standards optimally with economic reality, construction technology and energy efficiency. Complete the Historic Building Survey update by the end of 2013.

C. Downtown Vibrancy

Extend the high quality and success of downtown into immediately adjacent areas – specifically along Henry Street to the north and south, and along Prince George and Scotland Streets to the west – by means of streetscape improvements (See Goal III: Transportation) and by means of public and private redevelopment. Public projects include the Stryker Center (See Goal VIII: Citizen Engagement and Governance), Triangle Building (See Goal II: Economic Vitality). Private sector projects include Prince George Commons retail and housing, reuse of the Health Evaluation Center, and development of surplus downtown properties owned by Colonial Williamsburg Foundation.

D. Arts District and Midtown

Pursue the vision for renewal of the Midtown area, anchored in the Arts District identity, and committed to the long term success of the shopping center sites. Continue to add "creative economy" businesses, services and housing supporting the William and Mary community and visitors. Sell the city owned "Tioga" site for development by the end of the biennium.

E. Richmond Road Corridor

Maintain this prime entrance corridor the premier regional destination for restaurants, hotels and complementary services for visitors and locals. Make progress during the biennium in build out/lease out of High Street, redevelopment of the "Spotswood" site at Ironbound Road, and construction of in-fill projects, such as the new "Cook-Out" Restaurant.

F. Capitol Quarter

Follow the guidance from the Northeast Triangle Focus Group, as consolidated in the Comprehensive Plan update, to bring new life to the "Capitol Quarter" area. Make streetscape and pedestrian improvements (See Goal III: Transportation), and return the now city-owned Lord Paget hotel to the private sector for redevelopment/reuse, by the end of the biennium. Other private sector projects include "Second Street Boutiques" and completion of "Capitol Landing Green."

G. Southeast Quadrant

Work with Quarterpath at Williamsburg developers Willowwood, Riverside Healthcare Association, and other interests to build a high quality new city neighborhood with Doctors' Hospital of Williamsburg as the anchor. Create a pedestrian friendly commercial, retail and residential village complimenting Williamsburg's special character with opportunities for significant economic development and employment growth. Pending grant funding awards and participation by James City County, make improvements to Route 60 East and open the Country Road to pedestrians and cyclists – all linked by the completion of Battery Boulevard (See Goal III: Transportation)

H. Corridor Beautification

Complete several projects during the biennium designed to beautify entrance corridors and enhance streetscapes (see Initiatives and Goal III: Transportation) notably including: underground wiring on Page Street (Route 60), improvements to Route 60 East from the York/Page/Lafayette intersection to the city limits, and reconstruction of Prince George Street from Boundary to Armistead.

I. Open Space Preservation

Actively pursue acquisition of additional open space and land conservation both within the city limits and in the Waller Mill Reservoir watershed. Add to the city's permanent open space ownership during the biennium.

J. Merrimac Trail Neighborhoods

Focus city attention (Human Services, Codes Compliance, Police, Recreation, etc.) on neighborhood stability and improving social conditions in the Merrimac Trail apartment corridor, collaborating with residents and property owners.

K. Neighborhood Relations and Preservation near College

Improve the quality of life in the neighborhoods surrounding William and Mary by continuing to build effective working relationships between the city, college, students, neighbors and landlords using the Neighborhood Relations Committee (NRC); and by regular city-college meetings and improved communications among all parties.

L. Citizens Committee on Community Wellness

Partner with the community to form a Citizens Committee on Community Wellness, appointed by the Mayor, to inventory Williamsburg facilities and activities that promote healthy lifestyles, and identify opportunities for improvements. Seek Virginia Healthy Community and/or similar designations, and create economic opportunities for health and sports related tourism. Request the Committee's report by fall, 2013.

Desired Outcomes	Observed Results	
1. Maintain at least 60% of the 5781 acres within the city limits for public, Colonial Williamsburg, and College land use to preserve Williamsburg's unique character.		**Existing Land Use Proportions within the City Limits** Public, W&M and CWF currently at 60% *Source: Williamsburg Planning Department
2. Increase overall residential property values in the city by at least 2% annually to maintain quality and character of neighborhoods.		**Residential Property Assessed Values** Average annual increase over five years near level. *Source: Williamsburg City Assessor
3. Increase overall commercial property values in the city by at least 2% annually to maintain the quality and character of commercial corridors.		**Commercial Property Assessed Values** Average annual increase over five years near level. *Source: Williamsburg City Assessor
4. Rehabilitate or build new structures to refresh Williamsburg's built environment as indicated by at least $50 million in new construction annually.		**Value of Building Permits Issued** *Source: Williamsburg Code Compliance Division

Desired Outcomes	Observed Results	
5. Reduce to five (of 31 total) number of single family zoned neighborhoods with more than 50% rental use to preserve quality and character of neighborhoods.		**Number of Neighborhoods Exceeding 50% Rentals** Capitol Heights 61% Cary/Griffin/Newport 62% Colonial Extension 72% Matoaka Court 72% Pinecrest 54% Powhatan Park 82% W. Williamsburg 87% W. Williamsburg Hts. 68% *Source: Williamsburg Planning Department
6. Achieve "Good" or "Excellent" ratings on the National Citizens Survey for questions related to "Character of the City" standing "Much Above" the		**Williamsburg NCS ratings concerning "Character of the City" compared to the other cities and counties** *Source: National Citizens Survey

National Citizen Survey Results

Question (NCS page number)	Percent Rated "Good" or "Excellent" 2008	2010	2012	Compared to 2012 National Benchmark
Overall Quality of Life in Williamsburg (p.7)	78%	87%	87%	much above
Williamsburg as a place to live (p.7)	85%	88%	92%	much above
Your neighborhood as a place to live (p.7)	76%	81%	78%	similar
Recommend living in Williamsburg to someone who asks (p.7)	80%	84%	90%	above
Overall quality of new development in Williamsburg (p.17)	56%	60%	65%	above
Overall appearance of Williamsburg (p.17)	88%	91%	92%	much above
Cleanliness of Williamsburg (p.29)	91%	92%	91%	much above
Quality of overall natural environment (p.29)	76%	84%	87%	much above
Preservation of natural areas (p.29)	58%	60%	66%	much above
Sense of Community (p.38)	64%	66%	71%	above
Openness and acceptance of the Community towards people of diverse backgrounds (p.38)	51%	55%	61%	similar
Williamsburg as a place to raise children (p.38)	76%	88%	85%	much above
Williamsburg as a place to retire (p.38)	87%	89%	88%	much above

GOAL II

Increase employment opportunities, income, business success, and city revenues by supporting and promoting the city's economic base of heritage tourism and education, and other development and redevelopment opportunities.

A. Economic Development Strategic Plan

Adopt the Economic Development Strategic Plan by January 2013 and implement during the biennium.

Implement new or revise existing EDA programs to encourage and facilitate redevelopment and economic diversification. These programs may include adopting redevelopment tax benefits allowed in the State Code, enabling financing programs, establishing a "deal closing" fund, updating the Shop and Dine map, and finding other new ways to support and encourage new and existing businesses.

B. Economic Diversification Strategies

Finalize regional incubator details and consider regional revenue sharing as an element of by July 2013.

Analyze participation in regional entrepreneurship efforts - including economic gardening, access to regional incubation networks, venture capital strategies, and the William and Mary Mason School of Business - during the biennium.

Work with Riverside Healthcare Association to recruit compatible and regional professional service businesses to Class A office space at "Quarterpath at Williamsburg," offering a "hub" location for eastern Virginia - Richmond to Hampton Roads.

Work with Arts District owners and businesses to designate and market (e.g. banners, Shop and Dine map, events) the Arts District to customers and prospective businesses by March 2013.

C. Targeted Redevelopment Opportunities

Work as a partner with the private sector to identify and redevelop transitional properties, including City owned property at 906 Richmond Road (Tioga site) and 901 Capital Landing Road (Lord Paget site) during the biennium.

Identify and purchase properties for redevelopment where the City's ownership can spur private investment.

D. Foreign Student/Short Term Worker Orientation

Design a manageable and repeatable program to orient and connect foreign students and short term workers to the Williamsburg community in partnership with the Tourism Alliance and the College of William and Mary.

E. Destination Tourism Promotion

Engage the Greater Williamsburg Chamber and Tourism Alliance's transition to the region's complete destination marketing organization by 2014. Support the Alliance's promotion of September as Arts Month, including increasing the number of quality arts events; and promotion of other visitor draws, such as, the holiday season, spring garden tours, and athletic competitions; all in addition to promoting the traditional summer family vacation. Regularly assess progress against outcome measures of economic success.

Desired Outcomes	Observed Results	
1. Increase city revenues from retail and hospitality tax sources by at least 2% annually.		**Tax Receipts From Meal, Room and Sales Taxes** Average annual decrease over five years: -1.8% *Source: Williamsburg Financial Department
2. Increase the amount of retail sales in the city relative to city population per year.		**Per Capita Retail Sales in the city** Average annual decrease over five years: -6.7% *Source: Virginia Department of Taxation
3. Return to a pattern of increasing room nights sold in the city by at least 3% per year.		**Hotel/Motel Room Nights Sold** Average annual decrease over five years: -5.8% *Source: Williamsburg Finance Department
4. Increase Colonial Williamsburg Foundation's ticket sales annually by at least 3%.		**Colonial Williamsburg Foundation Ticket Sales** Average annual decrease over five years: -1.7 *Source: Colonial Williamsburg Foundation

Desired Outcomes	Observed Results
5. Increase total number of businesses operating in the city.	**Business Licenses Issued by the City** Average annual increase over five years: .5% *Source: Williamsburg Commissioner of Revenue
6. Increase the household income of city residents by at least 3% annually.	**Medium Household Income of City Residents** Average annual increase over ten years: 3.2% *Source: US Department of Commerce, Bureau of Economic Analysis (Wmsbg, JCC combined)
7. Increase employment opportunities with growth of in-city jobs from year to year.	**Number of Jobs Based in the City** Average annual decrease 2010 to 2010: -1.6% *Source: Virginia Employment Commission
8. Achieve "Good" or "Excellent" ratings on the National Citizens Survey for questions related to "Economic Vitality" standing "Much Above" the national benchmark.	**Number of Williamsburg NCS ratings concerning "Economic Vitality" compared to the other cities and counties.** *Source: National Citizens Survey

National Citizen Survey Results

Question (NCS page number)	Percent Rated "Good" or "Excellent" 2008	2010	2012	Compared to 2012 National Benchmark
Employment opportunities (p.20)	40%	35%	38%	above
Shopping opportunities (p.20)	76%	77%	72%	much above
Williamsburg as a place to work (p.20)	53%	60%	60%	similar
Overall quality of business and service establishments in Williamsburg (p.20)	65%	71%	71%	much above
Economic development services (p.21)	48%	49%	56%	above

GOAL III

Provide an effective transportation system compatible with the future land use plan, serving pedestrians, bicyclists and motorists, and promoting the expanded use of transit and rail.

A. Pedestrian Connections

Construct the next set of pedestrian improvements by the end of the biennium, with particular emphasis on filling in gaps, calming traffic, and taking maximum advantage of VDOT's revenue sharing program for sidewalk construction. New sidewalks are proposed on Richmond Road (Waltz Farm Drive to Patriot Lane), Lafayette Street (Harrison Avenue to Wythe Street), Bypass Road (Route 132 to Parkway Drive), Parkway Drive (Bypass Road to Capitol Landing Road), Ironbound Road (Middle Street to former Fire Station site), Scotland Street (Prince George Street to King & Queen Apartments), Francis Street (end of existing sidewalk to Lafayette Street). Brick sidewalks are proposed on Prince George Street (Armistead Avenue to Scotland Street) and Armistead Avenue (Prince George Street to Scotland Street).

B. Ironbound Road Widening

Prepare for the widening of Ironbound Road from Richmond Road to Treyburn Drive, including signalization of the Longhill Road intersection and undergrounding of overhead wires, as the City's next major road project scheduled for construction in 2016.

C. Quarterpath at Williamsburg Street Network

Open Battery Boulevard to traffic linking Route 60 to Quarterpath Road, including sidewalk, trail and bikeway connections, in spring 2013, concurrent with the opening of Doctors' Hospital of Williamsburg.

D. Bike Friendly Community

Apply for certification as a Bike Friendly Community from the League of American Bicyclists in 2013.

E. Transportation Center Vision

Create a concept plan by 2014 for expanding the Transportation Center complex north of the CSX tracks on presently vacant property to demonstrate how the Williamsburg station could accommodate expanded intercity rail service (AMTRAK) in the future.

F. Williamsburg Area Transport

Work with transit partners to maintain at least current levels of regional service, including the Williamsburg Trolley, in an era of declining and uncertain federal and state transit funding.

G. Prince George Street Streetscape

Complete the reconstruction of Prince George Street from Boundary to Armistead during the biennium, to include wider brick sidewalks, new street lighting and street trees. This project will extend the Prince George Street 2004 improvements to the west. Find ways to draw customers to and from Merchants Square and the Delly area.

H. Route 60 East Corridor Improvements

Reapply for federal "Alternative Transportation" and other grants to make improvements to the function and aesthetics of Route 60 from the eastern edge of the Colonial Williamsburg Historic Area to Busch Gardens. Lead the effort of the three Historic Triangle localities to obtain funding and make improvements during the biennium.

I. Page Street Underground Wiring

Bury electric and telecommunications overhead wires along Page Street from the CSX railroad tracks north to the Colonial Parkway as the city's next major commercial corridor beautification project during the biennium.

Desired Outcomes	Observed Results	
1. Improve pedestrian and rider safety on city streets as measured by reducing the number of accidents with injuries.		**Accidents With Injuries Within City Limits** Average annual change over five years has been level. *source: Williamsburg Police Department
2. Increase the ridership regionally on Williamsburg Area Transport.		**Williamsburg Area Transport Ridership** Average annual increase over five years: 8.9% *Source: Williamsburg Area Transport
3. Increase the passenger rail ridership on Amtrak for trips originating and terminating at the Williamsburg Transportation Center.		**Amtrak Departures and Arrivals at Williamsburg Station** Average annual increase over four years: 2.5% *Source: Amtrak
4. Achieve "Good" or "Excellent" ratings on the National Citizens Survey for questions related to "Transportation" standing "Much Above" the national benchmark.		**Williamsburg NCS ratings concerning "Transportation" compared to the other cities and counties.** *Source: National Citizens Survey

National Citizen Survey Results

Question (NCS page number)	Percent Rated "Good" or "Excellent" 2008	2010	2012	Compared to 2012 National Benchmark
Ease of car travel in Williamsburg (p.9)	68%	71%	72%	much above
Ease of bus travel in Williamsburg (p.9)	43%	57%	55%	much above
Ease of bicycle travel in Williamsburg (p.9)	52%	58%	59%	much above
Ease of walking in Williamsburg (p.9)	67%	73%	80%	much above
Traffic flow on major streets (p.9)	53%	54%	54%	above
Street repair (p.11)	61%	64%	58%	much above
Street cleaning (p.11)	75%	74%	77%	much above
Street lighting (p.11)	67%	68%	73%	much above
Snow removal (p.11)	71%	49%	69%	above
Sidewalk maintenance (p.11)	66%	60%	68%	much above
Amount of public parking (p.11)	44%	50%	49%	similar

GOAL IV

Secure an ever safer community by enabling police, fire, emergency management and judicial operations to protect and serve city residents, visitors, businesses and historical assets.

A. Community Engagement for Public Safety

Undertake a number of initiatives to engage residents in building a safer community during the biennium; such as, a stronger School Resource Officer partnership with Berkeley Middle School; continued emphasis on police partnership with the Neighborhood Relations Committee for improved town/gown relations; more active Neighborhood Watch program – especially in the Merrimac Trail area; and continued emphasis on the Citizen Emergency Response Team (CERT) training and deployment.

B. Fire Department Improvements

Upgrade fire department facilities and equipment over the next two years, including: renovate staff quarters in the fire station; replace certain personal protective equipment and breathing apparatus for optimal safety; replace another medic unit; and explore a new EMS reporting system to improve recordkeeping and reduce emergency room turnaround times for medical response teams.

C. Police Field Reporting

Install new networked laptops in all police vehicles, coupled to law enforcement communication and records systems, as mobile data terminals to allow complete digital origination of police reports in the field.

D. Public Safety Physical Fitness

Strengthen the programs and policies of the police and fire departments to continually improve health and fitness; going beyond the lifestyle education and opportunities of the citywide program, to enforce job related fitness standards for all police officers and firefighters.

E. Public Safety Leadership and Technical Proficiency

Invest over the biennium in staff development to build leadership capacity and specialized skills; including advanced leadership/supervisory training for current and prospective senior police and fire officers; and specialized training, such as crisis intervention team, bicycle instructor, and emergency medical response for police officers.

F. Emergency Public Information Enhancements

Explore and evaluate new means of enhancing communication of emergency public information to residents and visitors to build on existing methods, such as social media, news media, electronic communication and mass notification systems.

Desired Outcomes	Observed Results	
1. Clear Part I crimes at a rate well exceeding the national average. (Part 1 crimes are major crimes such as: murder, rape, robbery, assault, burglary, larceny and auto theft).		**Clearance rate for Part I crimes for Williamsburg and nationally** Williamsburg exceeds national rate by approximately 100% *source: Williamsburg Police Department and FBI
2. Respond to Police calls for service averaging under 3 minutes from time of dispatch to arrival on scene.		**Average Police Response Time** *source: Williamsburg Police Department
3. Respond to calls for fire and non-EMS emergencies averaging under 6 minutes from time of dispatch to apparatus arrival on scene.		**Average Fire Response Time** *source: Williamsburg Fire Department
4. Respond to emergency medical (EMS) calls for service averaging under 6 minutes from time of dispatch to Advanced Life Support (ALS) arrival on scene.		**Average ALS response Time** *source: Williamsburg Fire Department

Desired Outcomes	Observed Results
5. Maintain "fitness for duty" as determined by annual medical and fitness evaluation for all police officers and firefighters.	**Percent of Police and Fire Personnel Found "Fully Fit" for Duty.** Police FY 12 : 91% Fire FY 12: 94% *Source: Williamsburg Police and Fire Departments
6. Maintain certifications of public safety and emergency readiness.	Police Agency National Re-Accreditation (CALEA - 2012) "Storm Ready" Community Designation (NOAA - 2011) *Source: Williamsburg Police and Fire Departments
7. Increase and maintain the number of trained and functioning Neighborhood Response Teams in the City's 8 CERT Sectors.	**Number of Trained CERT Volunteers Available to Staff NRTs.** *Source: Williamsburg Human Services
8. Achieve "Good" or "Excellent" ratings on the National Citizens Survey for questions related to "Public Safety" standing "Much Above" the national benchmark.	**Williamsburg NCS ratings concerning "Public Safety" compared to the other cities and counties.** *Source: National Citizens Survey

National Citizen Survey Results

Question (NCS page number)	Percent Rated "Good" or "Excellent" 2008	2010	2012	Compared to 2012 National Benchmark
Safety in Williamsburg's downtown area after dark/during the day (p.23)	78%/ 97%	80%/ 95%	83%/ 97%	much above
Safety in your neighborhood after dark/ during the day (p.23)	77%/ 95%	84%/ 96%	81%/ 98%	above
Safety from property crimes (p.23)	73%	78%	78%	much above
Safety from violent crimes (p.23)	80%	84%	86%	much above
Police services (p.26)	81%	84%	88%	much above
Fire services (p.26)	94%	96%	95%	above
EMS services (p.26)	92%	95%	92%	much above
Crime prevention services (p.26)	80%	86%	84%	much above
Fire prevention and education services (p.26)	80%	90%	87%	much above
Traffic enforcement services (p.26)	64%	69%	72%	above
Emergency preparedness (p.26)	69%	78%	73%	much above

GOAL V

Seek opportunities and implement programs that address the educational, health, social, housing, economic and workforce training needs and expectations of city residents and workers.

A. Williamsburg Redevelopment and Housing Authority (WRHA) Integration

Enter into a memorandum of understanding with WRHA creating a formal, integrated operating structure between the city and WRHA, and create a citizen housing advisory committee to provide input and feedback on public housing; by March 2013.

B. Blayton Elderly Housing Expansion

Research viable funding opportunities and development partners as a joint City/Williamsburg Redevelopment and Housing Authority (WRHA) venture, to expand low and moderate income elderly housing on Blayton property during the biennium.

C. Youth Achievement

Expand the after-school component of the city's year round Youth Achievement Program to include career, dance and Outward Bound activities starting in January 2013 for approximately 50 city children. Evaluate results to determine continuation of program components during the biennium. Coordinate city efforts with school engagement initiatives which also target Youth Achievement children and families.

D. Senior Support

Expand the scope of services over the biennium to approximately 50 additional senior for in-home visitation by volunteers, and coordination of more intensive services as needed, such as transition to assisted living and nursing care.

E. Homeless Prevention

Assist the new consortium of churches in the region (Greater Williamsburg Outreach Ministries) to provide temporary and transitional shelter integrated with the city's ongoing work to prevent homelessness and move city residents in crisis into stable housing.

F. SNAP at Farmers Market

Implement Supplemental Nutrition Assistance Program (SNAP) at the Williamsburg Farmers Market during the 2013 market season to provide healthy, fresh produce and products to SNAP eligible families in the region.

G. Fourth Middle School

Work with the Williamsburg/James City County Schools and with James City County to be ready to open a fourth middle school when required. This includes the work of the joint chief administrative officer committee to study relocation of the School's Central Office to a permanent, efficient and effective building; and renovation and/or replacement of the existing James Blair facility as the fourth middle school. Negotiate the respective city share of these improvements with James City County during the biennium.

Desired Outcomes	Observed Results	
1. Achieve passing scores for W/JCC students residing in the city of at least 95%.		**3rd Grade Reading Passing Rate for the SOLs at Matthew Whaley Elementary School:** Passed in FY 12: 91% *Source: W/JCC Schools
2. Achieve annual attendance rates for W/JCC students residing in the city of at least 94%.		**Average Annual School Attendance Rates for City Children** *Source: W/JCC Schools
3. Reduce and maintain the number of city resident families requiring food stamp (SNAP) at less than 450 on average.		**Average Number of Families Receiving Food Stamps in City.** *Source: Williamsburg Human Services
4. Reduce and maintain the number of city residents requiring Medicaid at less than 450 on average.		**Average Number of Residents Receiving Medicaid Benefits in City** ***Source: Williamsburg Human Services**

Desired Outcomes	Observed Results	
5. Reduce and maintain the number of city residents requiring Temporary Aid for Needy Families (TANF) at less than 40 on average.		**Average Number of Residents Receiving Temporary Aid for Needy Families in City** *Source: Williamsburg Human Services
6. Exceed statewide success rate of VIEW (VA Incentive for Employment Not Welfare) program participants at finding jobs.		**Percent of Participants Finding Employment** *Source: Virginia Department of Social Services
7. Increase and maintain the number of city youth that participate in the city's youth achievement program at 60 children.		**Number of Youth Achievement Program Participants** *Source: Williamsburg Human Services
8. Maintain 50% or more of for-sale housing units in the City at less than $250,000 to provide affordable housing.		**Percent of Residential Properties Valued at $250,000 or Less.** *Source: Williamsburg City Assessor

Desired Outcomes	Observed Results	
9. Achieve "Good" or "Excellent" ratings on the National Citizens Survey for questions related to "Education and Human Services" standing "Much Above" the national benchmark.		**Williamsburg NCS ratings concerning "Education and Human Services" compared to the other cities and counties.** *Source: National Citizens Survey

National Citizen Survey Results

Question (NCS page number)	Percent Rated "Good" or "Excellent" 2008	2010	2012	Compared to 2012 National Benchmark
Educational opportunities (p.34)	78%	85%	85%	much above
Public Schools (p.35)	67%	78%	83%	much above
Availability of affordable quality health care(p.36)	50%	55%	64%	much above
Availability of affordable quality food (p.36)	---	72%	67%	above
Availability of preventive health services (p.36)	52%	60%	66%	above
Health and wellness services (p.37)	65%	73%	78%	much above
Availability of affordable quality child care (p.38)	28%	35%	48%	similar
Services to seniors (p.40)	75%	79%	79%	much above
Services to youth (p.40)	50%	55%	56%	similar
Services to low-income people (p.40)	37%	42%	49%	similar
Availability of affordable quality Housing (p.15)	20%	30%	38%	below
Variety of housing options (p.15)	36%	42%	53%	below

GOAL VI
Add to the quality and availability of cultural and recreational facilities and programming, as might be typically available only in larger communities, to meet the needs and expectations of city residents and visitors.

A. Sports Tourism

Support the Greater Williamsburg Chamber and Tourism Alliance in assessing facility needs for sports tourism and in hosting athletic competitions which add significantly to overnight visitation. Specifically, support events such as the 2013 National Softball Association (NSA) World Series Fast Pitch Softball tournament (July 22-28) by providing city softball fields and facilities, and provide public safety support for the Revolutionary 3 Half Triathlon (June 2013). Continue to build participation in "Run for the Dream;" and add more races.

B. Country Road West

Work with Colonial Williamsburg Foundation and James City County to retain the Country Road between the Historic Area and Kingsmill as a hiking and biking trail before the end of the biennium.

C. Waller Mill Park Improvements

Replace the bulkhead and permanent boardwalk, replace existing permanent dock with a floating dock, and reconfigure the boat ramp in fall 2014. Establish a garden at Waller Mill Park in partnership with Virginia Dominion Power for the purpose of education and outreach by November 2012.

D. Quarterpath Park and Recreation Center Improvements

Replace roof on the Quarterpath Recreation Center which also serves as the City's Emergency Shelter and the location of the IT Department's backup servers in July 2013. Resurface the tennis courts weather permitting by early spring 2013. Make a decision on the future of Quarterpath Pool by fall 2012 and implement decision.

E. Neighborhood Parks ADA Compliance

Assess the current condition of the City's park system to determine if the parks are compliant with the standards set forth in the ADA before the 2015 regulatory deadline.

F. Kiwanis Park Improvements

Resurface tennis courts and basketball court by early spring 2013. Develop unlighted infield portion of 4th softball field during fall 2012, and the full field by 2014. Install safety netting on softball fields along the sideline fence to protect spectators from errant thrown and batted balls during winter 2013.

G. Friends of the Park Program

Grow the Friends of the Park program to at least 20 volunteers in 2013 to support the operations and maintenance needs in city parks.

H. Great City Walks App

Develop a mobile device App for the Great City Walks trail guide during 2013.

I. Future of This Century Art Gallery

Work with and assist This Century Art Gallery on a future gallery location within the city limits.

J. Future of Quarterpath Pool

Decide upon the future of the pool at Quarterpath Recreation Center and take initial steps to implement the decision. Ensure city children have effective opportunities to learn to swim.

Desired Outcomes	Observed Results	
1. Increase the total number of recreation program participants (consistent with percent of city resident participants and cost recovery goals below).		**Total Number of Participants in all P&R Programs.** Average annual increase over five years: 9% *Source: Williamsburg Parks and Recreation
2. Increase the percent of city resident participants in recreation programs relative to total number of participants.		**Percent of Total P&R Program Participants who are City Residents** Average annual increase over five years: near level *Source: Williamsburg Park and Recreation
3. Increase percentage of total Parks and Recreation operating costs covered by user fees.		**Percent of Total P&R Operating Costs Covered by User Fees** Average annual increase over five years: 3% *Source: Williamsburg Parks and Recreation
4. Achieve a rate of active library cards held by residents (including William and Mary students) of at least one half of total population.		**Percent of City Population Holding a Valid Library Card** 7055 cards in FY12 *Source: Williamsburg Regional Library

Desired Outcomes	Observed Results	
5. Achieve Williamsburg Farmers Market annual vendor sales of at least $1 million		**Farmers Market Total Sales by Vendors** *Source: Williamsburg Farmers Market
6. Increase attendance at the Virginia Arts Festival's annual "*Festival Williamsburg*" events each year.		**Number of General Public and Students Attending Festival Williamsburg Events** Average annual decrease over five years: -4% * Source: Virginia Arts Festival
7. Achieve "Good" or "Excellent" ratings on the National Citizens Survey for questions related to "Recreation and Culture" standing "Much Above" the national benchmark.		**Williamsburg NCS ratings concerning "Recreation and Culture" compared to the other cities and counties.** *Source: National Citizens Survey

National Citizen Survey Results

Question (NCS page number)	Percent Rated "Good" or "Excellent" 2008	2010	2012	Compared to 2012 National Benchmark
Recreational opportunities (p.32)	73%	73%	71%	much above
City Parks (p.33)	87%	91%	87%	similar
Recreation programs and classes (p.33)	74%	87%	84%	much above
Recreation centers and facilities (p.33)	74%	86%	83%	much above
Public library services (p.35)	91%	94%	94%	much above
Opportunities to attend cultural activities (p.34)	63%	72%	76%	much above
Availability of paths and walking trails (p.9)	54%	62%	69%	above

GOAL VII

Build an evermore sustainable and healthy city pursuing multiple strategies for conservation and restoration, and providing essential environmental services related to drinking water, waste water, stormwater and solid waste.

A. Stormwater Management

Implement requirements of various existing and proposed state and federal stormwater runoff regulations, in 2013 and 2014. Complete annual reports outlining activities by October each year, avoiding if possible, imposition of a stormwater utility tax.

B. Wastewater Treatment

Meet deadlines in the Virginia Department of Environmental Quality (DEQ) Consent Order during the biennium. Use video inspections of sanitary sewers city wide to find and fix piping and manholes in order to reduce inflow and infiltration (I&I) into the system. Participate in the regional wastewater consolidation study underway which would put the locality sewer systems under one agency - Hampton Roads Sanitation District.

C. Drinking Water Conservation

Promote water conservation through community outreach programs and events, such as Hampton Road Water Efficiency Team, Williamsburg Farmers Market, Earth Day events, and public relations activities during the biennium.

D. Drinking Water System

Procure engineering consultant by 2014 to develop plans and specifications for painting of three water tanks. Replace approximately 200 linear feet small diameter galvanized water lines. Work with new development projects such as Quarterpath at Williamsburg to enhance the water system concurrent with development.

E. Extraordinary Environmental Enterprise

Maintain highest level of certification by the Department of Environmental Quality (DEQ) as an "Extraordinary Environmental Enterprise – E4" for the Public Works complex.

F. Voluntary Residential Refuse Collection

Extend on a voluntary basis curbside refuse collection to at least two additional neighborhoods using distinctive carts with the city seal during the biennium.

G. Expanded Recycling/Reuse

Increase business recycling in the city, specifically in the Merchants Square area. Add more types of plastics to the curbside program, and investigate larger bin options. Work with Virginia Peninsulas Public Service Authority to bid and award new multi-year contract for residential recycling program in FY14. Explore feasibility of holding a "Shred-it" event, which provides residents with a secure mobile paper shredding and document destruction service.

H. Waller Mill Watershed

Finalize purchase of two parcels of land in the watershed in 2012 and look for other opportunities to purchase property. Secure a permit from the Virginia Department of Conservation and Recreation to maintain and operate the Waller Mill dam which has been reclassified as a high hazard dam.

Desired Outcomes	Observed Results	
1. Recycle 37.5% of solid waste stream (150% of Virginia's 25% recycling goal).		**Percent of Waste Stream Recycled (145% of stated goal in 2011).** 145% of stated goal in 2011 *Source: Williamsburg Public Works & Utilities.
2. Maintain residential recycling set-out rate of at least 42%		**Average Percent of Recycling Bins Issued to City Residents Set-Out on a Recycling Day.** *Source: Williamsburg Public Works & Utilities
3. Increase participation in the City's Green Business and Residential Challenges each year.		**Number of Business and Households Participating in Annual "Challenge" Programs** *Source: Williamsburg Green Team
4. Conserve drinking water by reducing daily household equivalent consumption below 165 gallons per day.		**Water Consumed in Gallons Per Day Per Equivalent Household Connections** ***Source: Williamsburg Public Works & Utilities**

Desired Outcomes	Observed Results
5. Maintain certifications of compliance with Federal/State safe drinking water regulations.	**All Federal/State Safe Drinking Water Regulations Met with Full Compliance** *Source: Williamsburg Public Works & Utilities
6. Maintain certifications of compliance with Federal/State "Clean Water" regulations.	**Chesapeake Bay Protection Act (DNR-2011)** **Erosion & Sediment Law (DNR-2007)** **Stormwater Discharge MS-4 Permit** *Source: Williamsburg Public Works & Utilities
7. Maintain recertification of the Public Works Department as an "Extraordinary Environmental Enterprise" (E4)	**Department of Environmental Quality E-4 Program (DEQ - 2012)** *Source: Williamsburg Public Works & Utilities
8. Achieve "Good" or "Excellent" ratings on the National Citizens Survey for questions related to "Environmental Sustainability" standing "Much Above" the national benchmark.	 **Williamsburg NCS ratings concerning "Environmental Sustainability" compared to the other cities and counties.** *Source: National Citizens Survey

National Citizen Survey Results

Question (NCS page number)	Percent Rated "Good" or "Excellent" 2008	2010	2012	Compared to 2012 National Benchmark
Sewer services (p.31)	86%	82%	88%	much above
Drinking water (p.31)	64%	73%	73%	much above
Storm drainage (p.31)	67%	70%	72%	much above
Yard waste pick-up (p.31)	80%	76%	82%	much above
Recycling (p.31)	74%	81%	81%	above
Garbage collection (p.31)	91%	79%	90%	above

GOAL VIII: Citizen Engagement/City Governance INITIATIVES

GOAL VIII
Continuously improve the effectiveness of city government and its partnership with the people who live, work, and visit here to fulfill Williamsburg's vision for the future.

A. Stryker Center – City/Library Partnership

Replace the 1967 Stryker Building with a facility to include a City Council chamber and conference room, community gallery/exhibit space, public meeting rooms, music and entertainment and Library administrative space. Technology for video production and origination, educational and cultural programming, film screen, and all kinds of community meetings and activities, would be shared by the City and Library. Open the new facility by the end of 2014 as the next major addition to the "City Square" municipal center.

B. Community Engagement

Enhance volunteerism and citizen engagement. Specific ideas include more effective on-line recruiting of citizens to serve on Boards and Commissions, and launching "Friends of the Park" (See Goal VI: Recreation and Culture). Adopt a statement of expectations based citizen input by June 2013 for neighborly behavior called "Customs and Courtesies," which becomes a widely recognized and respected code of conduct, but without the force of law.

C. Neighborhood Relations Committee

Support the work of the Neighborhood Relations Community (composed of city, college, student, resident and landlord representation) to build partnerships and resolve problems in neighborhoods near the College to continue progress in town/gown relations over the biennium.

D. Employee Succession

Prepare and act during the upcoming biennium to replace key city staff members upon their projected retirement to perpetuate excellence in the city workforce and uphold responsive and effective city services.

E. Performance Management System

Expand the use of automated, individual performance dashboards to at least two-thirds of city employees by the end of the biennium, and incorporate dashboard measures in to city budget and goal setting document. Expand number and usefulness of "public dashboards." Retain ICMA "Certificate of Excellence" from the Center for Performance Measurement.

F. Employee Health & Wellness

Take the City's recently adopted Health & Wellness Program to the next level and demonstrate outcomes and degree of effectiveness. Find ways to connect the in-house program to community initiatives to encourage healthy lifestyles.

G. Leadership Philosophy

Enable and encourage a workplace culture where all employees take increasing personal and joint ownership for the effectiveness of city government and for outcomes in the community. Adopt a formal "leadership philosophy" statement and take steps to infuse it into the city organization at all levels during the biennium.

GOAL VIII: Citizen Engagement/City Governance OUTCOMES

Desired Outcomes	Observed Results	
1. Exceed budget expectations by having operating revenues exceed operating expenditures each year.		**Annual Operating Revenues Compared to Budget and to Actual Expenditures** *Source: Williamsburg Finance Department
2. Maintain sound fiscal health by exceeding city's 35% operating reserve policy.		**Percent of Unreserved General Fund Balance Compared to the Amount of the Annual Operating Revenues** *Source: Williamsburg Finance Department
3. Retain certifications in financial reporting, budget presentation, and performance measurement.	**Certificate of Achievement for Excellence in Financial Reporting** GFOA, 2012 **Distinguished Budget Presentation Award** GFOA, 2012 *(19th Award)* **Certificate of Excellence in Performance Measurement** ICMA - 2012	*Source: Williamsburg Finance Department
4. Maintain annual Employee Turnover Rate of 10% or less of the permanent workforce.		**Percent of City Employees who Resign or Retire or Otherwise Terminate Employment** *Source: Williamsburg Human Resources

GOAL VIII: Citizen Engagement/City Governance OUTCOMES

Desired Outcomes	Observed Results	
5. Reduce Employee Sick Leave used per total hours worked to 2.5% or less.		**Total Sick Leave Taken as a Percent of Total Hours Worked Annually** *Source: Williamsburg Human Resources
6. Reduce number of Auto and General Liability claims paid annually to 15 or less.		**Auto and General Liability Claims Paid Out and, Number of General Liability Claims Paid by the City Annually** *Source: Williamsburg Finance Department
7. Reduce employee health insurance claims paid to less than 5% annual growth rate.		**Amount of Health Insurance Claims Paid by the City** Increase between FY08 and FY 12 was at an annual rate of 12.8% *Source: Williamsburg Human Resources
8. Accomplish employee training as a percent of all employees: QUEST Employee Orientation (100%), SELF Supervisory training (30%), and High Performance Organization training (65%).		**Number of Employees Completing Training** QUEST: 98% completed SELF: 33% completed HPO: 50% completed *Source: Williamsburg Human Resources

GOAL VIII: Citizen Engagement/City Governance OUTCOMES

Desired Outcomes	Observed Results	
9. Increase the use of online transactions between citizens and city by at least 5% annually.		**Number of Online Transactions via Williamsburgva.com.** Average annual increase over five years: 12% *Source: Williamsburg Information Technology
10. Increase the number of citizens who receive "E-notify" email notices of city events and information.		**Number of Citizens Signed Up to Receive Email Notices through "E-notify"** Average annual increase over five years: 53% *Source: Williamsburg Information Technology
11. Increase use of social media as a means of disseminating public information.		**Number of City Facebook Fans and Twitter Followers** Facebook up: 60% Twitter up: 108% *Source: Williamsburg Communications Specialist
12. Achieve "Good" or "Excellent" ratings on the National Citizens Survey for questions related to "Citizen Engagement" and "City Governance" standing "Much Above" the national benchmark.		**Williamsburg NCS ratings concerning "Citizen Engagement" and "City Governance" compared to the other cities and counties.** *Source: National Citizens Survey

National Citizen Survey Results

Question (NCS page number)	Percent Rated "Good" or "Excellent" 2008	2010	2012	Compared to 2012 National Benchmark
The value of services for the taxes paid to Williamsburg (p.48)	76%	73%	75%	much above
The overall direction that Williamsburg is taking (p.48)	55%	60%	65%	much above
The job Williamsburg government does at welcoming citizen involvement (p.48)	62%	62%	63%	much above
Overall image or reputation of Williamsburg (p.48)	85%	87%	93%	much above
Opportunities to participate in community matters (p.41)	69%	71%	77%	much above
Opportunities to volunteer (p.41)	80%	86%	87%	much above
Public information services (p.45)	76%	80%	84%	much above
Knowledge of city employees (p.51)	90%	83%	87%	much above
Responsiveness of city employees (p.51)	91%	77%	82%	much above
Courtesy of city employees (p.51)	91%	85%	85%	much above
Overall impression of city employees (p.51)	91%	79%	82%	much above
Services provided by city (p.49)	75%	82%	86%	much above

Matrix of Primary and Secondary Goal Categories

X = Primary Category ✓ = Secondary Category

	FY 2014 Capital Project	*Healthy Community Initiative*	*Character of the City*	*Economic Vitality*	*Transportation*	*Public Safety*	*Human Services and Education*	*Recreation & Culture*	*Environmental Sustainability*	*Citizen Engagement and City Governance*
I. **Character of the City**										
Comprehensive Plan			X	✓	✓		✓	✓	✓	
Design Review Guidelines			X	✓					✓	
Downtown Vibrancy			X	✓	✓					✓
Arts District and Midtown			X	✓						
Richmond Road Corridor			X	✓					✓	
Capitol Quarter			X	✓	✓					
Southeast Quadrant			X	✓	✓	✓	✓	✓	✓	
Corridor Beautification			X	✓	✓					
Open Space Preservation		🍎	X						✓	
Merrimac Trail Neighborhoods		🍎	X			✓	✓			✓
Neighborhood Relations and Preservation near College		🍎	X							✓
Citizens Committee on Community Wellness		🍎	X				✓	✓		✓
II. **Economic Vitality**										
Economic Development Strategic Plan			✓	X						
Economic Diversification Strategies			✓	X						
Targeted Redevelopment Opportunities			✓	X						
Foreign Student/Short Term Worker Orientation				X						✓
Destination Tourism Promotion				X						
III. **Transportation**										
Pedestrian Connections	✓	🍎	✓	✓	X	✓		✓	✓	
Ironbound Road Widening	✓		✓		X					
Quarterpath at Williamsburg Street Network	✓	🍎	✓	✓	X			✓	✓	
Bike Friendly Community		🍎	✓		X				✓	
Transportation Center Vision		🍎	✓	✓	X				✓	
Williamsburg Area Transport		🍎	✓	✓	X				✓	✓
Prince George Street Streetscape	✓	🍎	✓	✓	X				✓	
Route 60 East Corridor Improvements	✓	🍎	✓	✓	X					
Page Street Underground Wiring	✓		✓		X					
IV. **Public Safety**										
Community Engagement for Public Safety		🍎	✓			X				✓
Fire Department Improvements	✓					X				
Police Field Reporting						X				
Public Safety Physical Fitness		🍎				X				✓
Public Safety Leadership and Technical Proficiency						X				✓
Emergency Public Information Enhancements						X				✓

Matrix of Primary and Secondary Goal Categories

X = Primary Category ✓ = Secondary Category

	FY 2014 Capital Project	*Healthy Community Initiative*	*Character of the City*	*Economic Vitality*	*Transportation*	*Public Safety*	*Human Services and Education*	*Recreation & Culture*	*Environmental Sustainability*	*Citizen Engagement and City Governance*
V. **Human Services and Education**										
Williamsburg Redevelopment & Housing Authority Integration			✓				X			✓
Blayton Elderly Housing Expansion		🍎	✓				X			
Youth Achievement		🍎					X	✓		
Senior Support		🍎					X			
Homeless Prevention		🍎					X			✓
SNAP at Farmers' Market		🍎					X		✓	
Fourth Middle School							X			✓
VI. **Recreation and Culture**										
Sports Tourism		🍎	✓	✓				X		
Country Road West		🍎	✓					X		
Waller Mill Park Improvements	✓	🍎						X		✓
Quarterpath Park and Rec. Center Improvements	✓	🍎				✓		X		
Neighborhood Parks ADA Compliance	✓	🍎	✓					X		
Kiwanis Park Improvements	✓	🍎						X		
Friends of the Park Program		🍎						X	✓	✓
Great City Walks App		🍎						X		
Future of This Century Gallery		🍎	✓	✓				X		
Future of Quarterpath Pool		🍎						X		✓
VII. **Environmental Sustainability**										
Stormwater Management	✓								X	
Wastewater Management	✓								X	
Drinking Water Conservation									X	
Drinking Water System	✓			✓					X	
Extraordinary Environmental Enterprise									X	
Voluntary Residential Refuse Collection									X	✓
Expanded Recycling/Reuse				✓					X	✓
Waller Mill Watershed	✓	🍎		✓					X	
VIII. **Citizen Engagement and City Governance**										
Stryker Center-City/Library Partnership	✓			✓			✓	✓		X
Community Engagement			✓							X
Neighborhood Relations Committee			✓							X
Employee Succession										X
Performance Management System			✓	✓	✓	✓	✓	✓	✓	X
Employee Health & Wellness		🍎								X
Leadership Philosophy										X

INTRODUCTION

THE CITY'S VISION

Williamsburg will become an evermore safe, beautiful, livable city of historic and academic renown, served by a city government--cohesively led, financially strong, always improving--in full partnership with the people who live, work and visit here.

DEPARTMENTAL BUDGET SUMMARY AND PERFORMANCE METRICS

The preceding section on Biennial Goals and Initiatives links the City Council eight broad goals to specific accomplishments of 64 initiatives and to the Capital Improvement Program. Further, the preceding section identifies desired community outcomes and observed results which relate to each goal.

This next section aligns budget and performance data to the operating departments of the city. For each department a summary page includes the department mission and expenditures and staffing, covering four years. Importantly, desired community outcomes related to each department, and observed results, are shown. Many of these measures parallel the measures arrayed under the ten goals in the preceding section, including the use of the National Citizen Survey™ results.

Finally, under each department are the budgetary Cost Centers which comprise that department. Detailed here is information on four years of expenditures and staffing, and performance trends, projections, and targets. Performance metrics – including workload measures, efficiency measures and other useful indicators of performance – are shown with operating data for the last two fiscal years, the projected number for the current year, and the target or expected number for next year.

OFFICE OF CITY MANAGER

Jackson C. Tuttle, City Manager

Mission

To provide leadership, strategic direction, and administrative oversight to all aspects of City operations.

Cost Centers

1. City Manager
   - -Administration
   - -Human Resources
2. Clerk / Communications
   - -Clerk of Council
   - -Communications
3. Economic Development
   - -Triangle Building Mgt.

Expenditures and Staffing

	FY 2011		FY 2012		FY 2013		FY 2014	
	Actual	FTE	Actual	FTE	Budget	FTE	Adopted	FTE
City Manager	488,045	3.5	498,668	3.5	525,004	3.5	537,769	3.5
Human Resources	130,818	1	157,624	1	101,381	1	100,391	1
Clerk of Council / Comm.	153,838	2	157,738	2	173,627	2	170,822	2
Economic Development	123,306	1	131,301	1	168,166	2	266,673	2
Total	896,007	7.5	945,331	7.5	968,178	8.5	1,075,655	8.5

Outcomes and Results

Desired Outcome	Results
Implement all 78 initiatives in City Council's 2011/2012 Biennial Goals and Initiatives document.	August 2012 update showed 14 completed, 54 progressing on schedule, and 10 behind schedule.
Maintain an "overall quality of life" in Williamsburg higher than national benchmark on the National Citizen Survey.	Latest National Citizen Survey from June 2012 revealed 87% of citizens rated City "good" or "excellent", and much above National Benchmark.
Maintain excellent financial condition as evidenced by an unreserved General Fund balance of 35% of the annual budget.	Latest FY2012 Comprehensive Annual Financial Report's unassigned fund balance was $25.3 million, or 77.7% of General Fund operating revenues.

Office of City Manager Cost Centers:

City Manager

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	437,526	450,799	477,534	489,746
Operating	49,584	47,869	47,470	48,023
Capital Outlay	935	0	0	0
Total	488,045	498,668	525,004	537,769

Staffing

City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Human Resource Specialist	1	1	1	1
Administrative Assistant	1	1	1	1
Administrative Aide	.5	.5	.5	.5
Total	4.5	4.5	4.5	4.5

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Citywide employee turnover rate	5.0%	5.0%	10%	<10%
Citywide sick leave use rate	3.15%	3.08%	3.32%	<2.5%
Percent of Employees who completed:				
Quest 5-day Orientation	96%	98%	98%	100%
S.E.L.F. Supervisory Training	37%	61%	37%	45%
High Performance Organization Training	67%	93%	67%	>90%
Ethics Training	98%	98%	99%	100%
Deferred Comp. Voluntary Participation	71%	72%	74%	>75%
OSHA reportable injuries/incidents	14	17	20	<10

Clerk of Council / Communication

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	145,124	153,168	160,227	159,422
Operating	8,220	4,570	13,400	11,400
Capital Outlay	494	0	0	0
Total	153,838	157,739	173,627	170,822

Staffing				
Clerk of Council	1	1	1	1
Communications Specialist	1	1	1	1
Total	2	2	2	2

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Number of open Council meetings	39	32	30	30
Number of closed Council meetings	18	20	10	15
Number of Resolutions	14	18	16	15
Number of Ordinances	16	24	25	20
% of City Council minutes completed prior to next monthly meeting	100%	100%	100%	100%
City Council Meeting — Citizen Attendance	198	213	166	200
City Council Work Session — Citizen Attendance	127	79	114	120
Boards & Commissions vacancy rate	1%	0%	0%	0%
Total Agenda Printing Cost Savings	$3,889	$2,696	$2,500	$3,000
Number of Press Releases	95	121	65	68
Number Signed Up for E-Notify	1,161	1,493	1,700	>2,000
Number of E-Notifications Sent	360	443	280	300

Economic Development

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	105,830	111,701	135,186	189,213
Operating	17,476	19,600	32,980	77,460
Capital Outlay	0	0	0	0
Total	123,306	131,301	168,166	266,673

Economic Development includes expenditures for Triangle Building Management

Staffing

Economic Development Director	1	1	1	1
Economic Development Specialist	0	0	1	1
Total	1	1	2	2

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Visits with existing businesses	172	174	100	100
Redevelopment opportunities supported	24	14	15	15
Value of Commercial construction	$5.6M	$36.8M	$15M	>$5M
Number of businesses in City	790	796	785	>800
Number of new business startups	46	80	28	>25
Marketing events and missions	121	120	70	50
Business Prospects Assisted	54	78	30	50
Number of ED grants Awarded	6	6	5	8

FINANCE DEPARTMENT

Philip Serra, CPFO, Director of Finance

Mission

To provide exceptional stewardship and safeguarding of City assets by maintaining financial management, reporting and internal control systems, with accountability to the public in a responsible and timely manner.

Cost Centers

1. Finance
2. Real Estate Assessments

Expenditures and Staffing

	FY 2011		FY 2012		FY 2013		FY 2014	
	Actual	FTE	Actual	FTE	Budget	FTE	Adopted	FTE
Finance	712,814	9	731,433	9	729,817	8	709,557	8
Real Estate Assessments	158,876	2	166,068	2	171,681	2	170,610	2
Total	871,690	11	897,501	11	901,498	10	880,167	10

Outcomes and Results

Desired Outcome	Results
Receive (1) the GFOA Certificate of Achievement for Excellence in Financial Reporting; and (2) the GFOA Distinguished Budget Presentation Award.	Received 26th consecutive financial reporting award in April 2012; received 20th consecutive budget presentation award in November, 2012.
Maximize yield on investments in the low interest rate environment, while also maintaining City policy requirements of safety and liquidity.	Continued to diversify investment portfolio, with $14.1M earning average yield of .60% and fully insured by FDIC, with additional $7 M in collateralized certificates of deposit—weighted average yield for FY 2012 approximately .64%.
Maintain property tax collection rates of at least 98% annual.	Real estate collection rates for FY 2012 were 98%, with personal property collections of 97%.

Finance Cost Centers:

Finance

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	660,328	687,719	684,272	664,812
Operating	52,486	43,714	45,545	44,745
Capital Outlay	0	0	0	0
Total	712,814	731,433	729,817	709,557

Staffing				
Director of Finance	1	1	1	1
Deputy Director of Finance	1	1	1	1
Purchasing Agent	1	1	1	1
Utility Technician	1	1	1	1
Financial Technician	5	5	5	4
Total	9	9	9	8

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Total bills processed	43,639	43,825	43,900	43,900
# consecutive years received GFOA financial reporting award	25	26	27	28
# consecutive years received GFOA budgeting award	19	20	21	22
# vendor payments processed	6,635	6,766	7,000	7,100
# payroll checks processed	6,138	6,462	6,700	6,600
Personal property tax collection rate	98.0%	97%	98.0%	100%
Real estate tax collection rate	97.9%	98%	98.0%	100%
Average rate of investment return	.28%	.64%	.58%	>.58%

Real Estate Assessments

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	145,962	151,697	158,015	157,744
Operating	12,914	14,371	13,666	12,866
Capital Outlay	0	0	0	0
Total	158,876	166,068	171,681	170,610

Staffing				
Real Estate Assessor	1	1	1	1
Assessment Technician	1	1	1	1
Total	2	2	2	2

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
# real property (RE) parcels assessed	4,472	4,474	4,480	4,490
# RE transfers (non-timeshare)	330	337	250	300
Residential assessment to sales ratio	100%	105%	100%	100%
# information requests - (assessor@williamsburgva.gov)	95	113	100	120
# information requests - office / phone	2,721	2,484	2,500	2,500
# information requests - tax relief program	31	28	30	35
# participants in tax relief program	11	11	12	15
# assessment appeals - office/phone/ letter/fax/email	29	29	40	50
# assessment appeals changed	7	7	9	9
Board of Equalization (BOE) appeals	9	9	3	<10
BOE appeals changed	7	7	1	0

INFORMATION TECHNOLOGY DEPARTMENT

Mark Barham, Director

Mission

To provide exceptional information technology systems and services to our customers, both internal and external, that support the mission of the City of Williamsburg in an efficient and cost-effective manner.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	281,618	282,649	296,293	304,580
Operating	264,610	344,792	332,900	322,500
Capital Outlay	0	0	0	0
Total	546,228	627,441	629,193	627,080

Outcomes and Results

Desired Outcome	Results
Expand the use of the City's web site to conduct City business by increasing eGov transactions and online payments at least 10% annually.	eGov transactions were up by 541 or 9.2% for FY2012, with total receipts of $795K, up 31.4% from FY2011.
Increase citizen visitation to the City Website, as reported by the National Citizen Survey.	73% of respondents indicated that they had visited the City website at least once during FY 2012.
Increase functionality of city-wide Performance Measurement System. Continue to develop dashboards for staff.	Dashboards were developed for all department heads during early FY 2011. Dashboards have been developed for 75% of supervisory staff.

Information Technology

Staffing	FY 2011	FY 2012	FY 2013	FY 2014
Information Technology Director	1	1	1	1
Systems Analyst	1	1	1	1
Systems Technician	1	1	1	1
Total	3	3	3	3

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Total # of Helpdesk requests	921	833	900	950
% of Helpdesk requests resolved within 24 hours	96%	92%	90%	>94%
Total # website visits	259,125	314,125	325,000	>350,000
Total # of eGov transactions	5,858	6,399	6,000	>6,500
Total dollar amount of eGov transactions	$605,677	$795,966	$825,000	>$850,000
Total # of outside security breaches (unauthorized intrusion, virus, malware, etc.)	0	0	0	0
Average time (in hours) to IT Ticket resolution	13.58	12.33	10.0	<8.0

POLICE DEPARTMENT

David C. Sloggie, Chief of Police

Mission

To work in partnership with the citizens of Williamsburg, providing a safe and secure environment consistent with community values, with an emphasis on responsive community based policing, integrity, fairness and professionalism.

Cost Centers

1. Law Enforcement Operations
   - -Support Services
   - -Uniformed Bureau
   - -Investigative Bureau
2. Public Safety Communications
3. Parking Garage

Expenditures and Staffing

	FY 2011		FY 2012		FY 2013		FY 2014	
	Actual	FTE	Actual	FTE	Budget	FTE	Adopted	FTE
Law Enforcement Operations	3,259,357	39	3,433,617	40	3,624,726	40	3,718,971	40
*Public Safety Communications	502,796	0	512,750	0	526,543	0	537,592	0
Parking Garage	114,173	1	123,332	1	130,752	1	135,915	1
	3,876,326	40	4,069,699	41	4,282,021	41	4,392,478	41

**City is part of consolidated E-911 operations with neighboring York County*

Outcomes and Results

Desired Outcome	Results
All citizens perceive Williamsburg as a "safe" community.	98% of June 2012 National Citizen Survey (NCS) respondents rated Williamsburg's sense of safety in neighborhoods as "very or somewhat safe" during the day, with a corresponding response of safety "after dark" of 81% of respondents.
All citizens perceive the quality of police services as good to excellent.	88% of June 2012 NCS respondents police services as good to excellent, above the national comparison.
Maintain a Part I crime clearance rates in excess of national averages.	FY 2012 Part I crime clearance rate was 44.4%, compared with latest national published rate of 33.9%.
Maintain less than 3.5 minute average response time for calls for service.	The average Police response time for emergency calls during FY 2012 was 2.7 minutes.

Police Department Cost Centers:

Law Enforcement Operations

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	2,855,264	2,995,260	3,168,676	3,223,721
Operating	381,352	429,070	450,050	489,750
Capital Outlay	22,741	9,287	6,000	5,500
Total	3,259,357	3,433,617	3,624,726	3,718,971

Staffing				
Chief of Police	1	1	1	1
Deputy Chief of Police	1	1	1	1
Sworn Police Officers	33	34	34	34
Administrative Secretary	1	1	1	1
Records Clerk	1	1	1	1
Parking Enforcement Officer	2	2	2	2
Total	39	40	40	40

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Achieve National Citizen survey rating of "good" or "excellent" by 80% of citizens	-	88%	-	100%
Average response time for calls for services (minutes)	2.9	2.7	2.8	<3.5
Clearance Rate for Part I Crimes *	33.6%	33.9	>60%	>60%
Clearance Rate for Part I Crimes **	47.2%	47.7%	47.0%	47.0%
Traffic accidents citywide	153	145	150	<150
Traffic accidents resulting in injuries	74	72	68	<65
DUI incidents	91	115	76	80
Moving violations	1,586	1,800	1,600	2,200

**national crime statistic , including larceny*
***excludes larceny*

Parking Garage

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	60,439	71,861	76,752	80,915
Operating	53,734	51,471	54,000	55,000
Capital Outlay	0	0	0	0
Total	114,173	123,332	130,752	135,915

Staffing				
Parking Garage Attendant	1	1	1	1
Total	1	1	1	1

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
# of vehicles utilizing parking garage	67,016	70,312	71,000	>75,000
Average hourly fee revenue per vehicle	$2.72	$2.66	$2.71	$2.80
Total parking garage revenue	$248,370	$263,428	$270,000	>$270,000

FIRE DEPARTMENT

William Dent, Fire Chief

Mission

To ensure a prompt, safe and timely response to emergencies of an all-hazards nature. To diligently enforce all life safety measures to ensure a safe and livable community for citizens and visitors.

Cost Centers

1. Fire Suppression
2. Fire Prevention & Education
3. Emergency Medical Services
4. Emergency Management / Disaster Preparedness

Expenditures and Staffing

	FY 2011		FY 2012		FY 2013		FY 2014	
	Actual	FTE	Actual	FTE	Budget	FTE	Adopted	FTE
Fire Suppression, Prevention & EMS	3,109,583	37	3,147,017	37	3,526,278	37	3,655,523	37

Emergency Management staffing provided by Fire Department included above

Outcomes and Results

Desired Outcome	Results
Maintain an average fire response time of 5 minutes or less, from the time calls are received to arrival of first apparatus on the scene.	Average response time for all fire incidents was 4.7 minutes for FY2011, and 4.6 minutes for FY2012.
Maintain an average response time of 5 minutes or less for medical emergencies, from the time calls are received to arrival of first apparatus on the scene.	Average response time for all EMS incidents was 5.2 minutes for FY2011 & FY2012.
Perform fire prevention inspections of all commercial facilities in the City according to their type of occupancy guidelines.	In FY2012 the Fire Prevention Bureau completed 375 inspections out of a projected 800 for a 47% completion rate.
All citizens perceive the quality of fire services as good to excellent.	95% of June 2012 National Citizen Survey respondents rated fire services as good or excellent, above the national comparison. EMS services were rated 92% as good or excellent.

Fire Department Cost Centers:

Fire Suppression, Prevention & Education, and Emergency Medical Services

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	2,731,131	2,766,890	3,060,698	3,191,633
Operating	294,880	303,705	349,580	356,890
Capital Outlay	83,572	76,019	116,000	107,000
Total	3,109,583	3,146,614	3,526,278	3,655,523

Staffing				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Fire Captain	2	2	2	2
Battalion Chief	3	3	3	3
Fire Inspector	3	3	3	3
Firefighters	26	26	26	26
Secretary	1	1	1	1
Total	37	37	37	37

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Average Fire response time in minutes	4.7	4.6	5.0	<5.0
Average EMS response time in minutes	5.2	5.2	5.0	<5.0
Fire Loss (% of total protected value)	.24%	1.1%	< 1.0 %	< 1.0 %
Fire Prevention Inspections (%)	50%	47%	60%	80%
NIMSCAST score (Tier 1/Tier 2)	92% / 70%	92% / 70%	100% / 80%	100% / 80%

Note:

NIMSCAST is an assessment tool provided by the federal government to measure a locality's compliance with the National Incident Management System (NIMS) implementation schedule. Progress towards full implementation is required to maintain eligibility for federal grant funding. Beginning in FY07 the assessment was split into two tiers with Tier 1 being required and Tier 2 being recommended.

PUBLIC WORKS

Dan Clayton, Director of Public Works / Public Utilities

Mission

To provide a safe and efficient transportation system, including effective signage, beautiful landscaping of city-owned properties, and maintenance of Cedar Grove Cemetery.

Cost Centers

1. City Shop
2. Engineering/Streets/ Mosquito Control
3. Refuse/Recycling Collection
4. Buildings / Facilities Maintenance
5. Landscaping
6. Cemetery

Expenditures and Staffing

	FY 2011		FY 2012		FY 2013		FY 2014	
	Actual	FTE	Actual	FTE	Budget	FTE	Adopted	FTE
City Shop	239,218	3	241,362	3	244,839	3	237,422	3
Engineering	244,779	2	256,966	2	265,300	2	259,028	2
Streets	1,013,697	9	1,038,177	9	1,041,474	9	1,087,979	9
Refuse Collection	647,535	0	636,125	0	673,250	0	673,250	0
Buildings / Facilities Mtce	478,943	2	425,875	2	443,353	2	446,130	2
Landscaping	492,123	6	521,731	6	539,825	6	539,155	6
Mosquito Control	5,912	0	6,149	0	6,950	0	6,950	0
Cemetery	55,534	1	60,064	1	63,406	1	63,210	1
Total	3,177,741	23	3,186,449	23	3,278,397	23	3,313,124	23

Outcomes and Results

Desired Outcome	Results
Maintain City streets in good to excellent condition by overlaying streets annually at a rate of 4,500 tons of asphalt.	Paving was completed in 2012, with a total of 4,793 tons of material used.
Replace overhead power lines with underground lines throughout the City, particularly along entrance corridors at a rate of 1,000 feet per year.	In FY2009 Dominion Va Power franchise was re-negotiated. 700 ft. of overhead wiring on Ironbound Rd. was converted in FY2012. Since 1982, about 6 miles have been placed underground in the City.
All citizens perceive the quality of public works service at very good or better.	“Good” or “excellent” citizen responses to the June 2012 National Citizen Survey were as follows: 90% for garbage collection, 81% for recycling, 82% for yard waste pick-up, and 77% for street cleaning.

Public Works Cost Centers:

City Shop

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	196,547	200,317	206,666	195,549
Operating	40,127	38,823	36,373	39,873
Capital Outlay	2,544	2,222	1,800	2,000
Total	239,218	241,362	244,839	237,422

Staffing				
Shop Superintendent	1	1	1	1
Mechanic	2	2	2	2
Total	3	3	3	3

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
# titled vehicles in fleet	88	88	88	88
# other equipment	50	50	50	50
# of vehicles using alternative fuels	3	3	3	4
% of vehicles using alternative fuels	5.6%	3.4%	3.4%	4.5%
Unleaded fuel used (gals)	*n/a	46,323	46.000	46,000
Diesel fuel used (gals)	*n/a	15,602	15,600	15,600
Maintenance “A” (oil changes) performed	*n/a	212	235	235
Tires replaced	*n/a	86	100	100

** not available, data collection began in FY 2012*

Streets / Engineering / Mosquito Control

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	767,251	788,442	826,024	833,557
Operating	480,317	481,305	459,200	491,900
Capital Outlay	16,820	31,545	28,500	28,500
Total	1,264,388	1,301,292	1,313,724	1,353,957

Staffing				
Superintendent	1	1	1	1
Engineer	1	1	1	1
Supervisor	1	1	1	1
Public Works Inspector	1	1	1	1
Administrative Secretary	1	1	1	1
Municipal Service Workers	7	7	7	7
Total	12	12	12	12

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
# traffic signals	16	16	16	16
City leaf collection tonnages	578	705	575	575
Install minimum of 500 feet sidewalk/yr	0’	0”	3,000’	1,000’
Conduct quarterly EMS meetings with all personnel *(# quarters met)*	4	4	4	4
Number of linear lane miles swept	1,227	1,294	950	1,000

Refuse Collection

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	0	0	0	0
Operating	647,535	636,125	673,250	673,250
Capital Outlay	0	0	0	0
Total	647,535	636,125	673,250	673,250

Staffing				
None (contracted service)	0	0	0	0
Total	0	0	0	0

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Residential refuse accounts	3,100	3,100	3,100	3,100
Tons of refuse collected	2,114	2,250	4,000	4,000
Average tons refuse collected per account	0.06	0.05	0.06	0.06
Residential recycling accounts	3,472	3,493	3,500	3,500
Tons of recycling collected	701	695	700	710
Average tons of recycling per account	.02	.01	.02	.02
% recycling of all refuse and recycling	25%	25%	25%	>25%
Meet State goal of recycling 25% of City's solid waste stream (*rate achieved*)	25%	25%	25%	>25%
Recycling Set-out Rate (% participation)	42%	43%	44%	>45%
Garbage collection misses	179	117	150	<150
Recycling collection misses	50	23	40	<40

Buildings / Facilities Maintenance

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	137,864	128,072	134,083	139,460
Operating	311,659	292,732	284,870	286,170
Capital Outlay	29,420	5,071	24,400	20,500
Total	478,943	425,875	443,353	446,130

Staffing				
Facilities Manager	1	1	1	1
Municipal Service Worker	1	1	1	1
Total	2	2	2	2

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Community Building - electricity usage (kwh)	138,228	139,060	140,000	<140,000
Community Building - total events	177	164	180	>180
Community Building - fee revenue	$46,175	$34,985	$38,000	>$40,000
Reduce carbon emissions by becoming a VML's Certified Green Community program	certification	certification	certification	certification
Community Bldg—natural gas usage (ccf)	7,877	7,042	4,800	<4,800
Municipal Bldg-electrical usage (kwh)	925,420	686,560	925,000	<925,000
Stryker Bldg-electrical usage (kwh)	165,680	112,640	160,000	<160,000
Police Station-electrical usage (kwh)	162,900	161,700	165,000	<165,000
Fire Station-electrical usage (kwh)	267,440	228,840	250,000	<270,000
Train Station-electrical usage (kwh)	31,304	9,598	15,000	<20,000

Landscaping

Expenditures	FY 2011 Actual	FY 2012 Actual*	FY 2013 Budget	FY 2014 Adopted
Personnel	296,719	324,858	341,275	340,605
Operating*	183,497	180,623	183,550	183,550
Capital Outlay	11,907	16,250	15,000	15,000
Total	492,123	521,731	539,825	539,155

** net of $250,971 costs incurred for Hurricane Irene, reimbursed by FEMA*

Staffing

Superintendent	1	1	1	1
Supervisor	1	1	0	0
Municipal Service Workers	5	5	5	5
Total	7	7	6	6

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Plant at least 16,000 bulbs per year	✓	✓	16,000	>12,000
Trees planted - new *	48	12	25	>25
Trees planted - replacement *	100	37	25	>25
Mowed acreage	2,335	3,521	3,000	3,000
Sq. ft. of planting beds maintained	202,656	202,560	202,560	202,560
# street / park trees maintained	257	1,258	200	200
Gallons of herbicide used	2,368	4,804	4,000	4,000

Cemetery

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	51,637	54,424	56,031	55,910
Operating	3,897	5,640	7,375	7,300
Capital Outlay	0	0	0	0
Total	55,534	60,064	63,406	63,210

Staffing				
Caretaker	1	1	1	1
Total	1	1	1	1

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
# of interments	55	57	60	60
# of purchases - lots/spaces	29	32	20	20
Revenue generated	$48,095	$45,335	$30,000	$40,000
Cost per acre maintained (20 acres)	$2,777	$3,003	$2,800	$2,800

RECREATION

Lori C. Rierson, Recreation Director

Mission

To provide quality recreational facilities, parks and programs, which are safe, diverse, affordable and enriching to the community through our commitment to public service.

Cost Centers

1. Administration
2. Parks
3. Programs

Expenditures and Staffing

	FY 2011		FY 2012		FY 2013		FY 2014	
	Actual	FTE	Actual	FTE	Budget	FTE	Adopted	FTE
Administration	350,369	3	368,827	3	409,739	3.5	416,156	3.5
Parks	219,430	1	218,885	1	229,237	1	229,516	1
Programs	580,318	4	584,626	4	618,140	4	598,880	4
Total	1,150,117	8	1,172,338	8	1,257,116	8.5	1,244,552	8.5

Outcomes and Results

Desired Outcome	Results
Provide and maintain recreational facilities, active and passive parks in excellent condition as perceived by citizens.	June 2012 National Citizen Survey (NCS) showed 87% & 83% of citizens rated City parks & facilities, respectively, “good” or “excellent”.
Provide high satisfaction with recreational opportunities, programs, and classes as rated by citizens.	NCS also revealed “good” or “excellent” ratings were submitted by 71% of citizens for recreational opportunities, and 87% for programs & classes.
Maintain friendly, safe, and clean parks and facilities as rated by users.	In-house email & website survey in October 2011 revealed that on average, 93% of the 333 respondents agreed or strongly agreed they felt a sense of safety and security in facilities and operations. In addition, at least 88% of respondents agreed or strongly agreed facilities were clean and well maintained.

Recreation Cost Centers:

Administration

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	262,454	282,363	312,059	315,376
Operating	84,939	86,464	97,680	100,780
Capital Outlay	2,976	0	0	0
Total	350,369	368,827	409,739	416,156

Staffing				
Recreation Director	1	1	1	1
Deputy Recreation Director	1	1	1	1
Senior Secretary	1	1	1	1
Office Ass't/Receptionist	0	0	.5	.5
Total	3	3	3.5	3.5

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
National Citizen Survey participants rating recreation facilities "good" or "excellent"	n/a	83%	n/a	100%
Total number of recreation program Participants	22,010	26,135	27,000	27,500
Number of City participants in recreation programs	5,215	6,294	6,300	6,300
Percent of total participants in Recreation programs who are city residents	23.7%	24.1%	24%	>24%
Average O & M cost per program participant	$26	$22	$24	$24

Parks

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	169,299	170,962	178,672	178,581
Operating	38,953	36,787	39,065	39,135
Capital Outlay	11,178	11,136	11,500	11,800
Total	219,430	218,885	229,237	229,516

Staffing

Facilities / Grounds Manager	0	0	0	0
Park Manager / Waller Mill Park	1	1	1	1
Total	1	1	1	1

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
National Citizen Survey participants rating City parks “good” or “excellent	n/a	87%	n/a	100%
Total park acreage (In City and Waller Mill)	1,433.8	1,433.8	1,433.8	1,433.8
Waller Mill Park attendance	86,413	81,254	83,000	85,000
Waller Mill Dog Park members	267	261	265	270
Waller Mill Dog Park visits	6,730	5,731	5,800	5,800
Waller Mill boat rentals (participants)	13,221	13,194	13,000	13,500
Waller Mill Park revenues	$131,670	$123,302	$125,000	>$125,000

Programs

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	282,044	280,469	295,800	304,280
Operating	273,588	272,729	294,840	265,100
Capital Outlay	24,686	31,428	27,500	29,500
Total	580,318	584,626	618,140	598,880

Staffing

Recreation Supervisor	2	2	2	2
Maintenance Superintendent	1	1	1	1
Maintenance Worker	1	1	1	1
Total	4	4	4	4

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Walking Club participation	3,511	2,943	3,200	3,300
Open Play participation	6,082	6,569	6,500	6,500
Youth league participation	1,673	1,843	1,800	1,800
Adult league participation	2,654	2,846	2,800	2,800
Athletic camps & clinics	1,769	937	1,000	1,000
Pool attendance	1,889	1,896	821	0
Swim lesson attendance	93	59	42	n/a

PLANNING & CODES COMPLIANCE

Reed T. Nester, AICP, Planning Director

Mission

Guide the physical development of the City as recommended by the Comprehensive Plan, and protect the health, safety and welfare of citizens and businesses through the enforcement of land development ordinances and building and property maintenance codes.

Cost Centers

1. Planning
2. Codes Compliance

Expenditures and Staffing

	FY 2011		FY 2012		FY 2013		FY 2014	
	Actual	FTE	Actual	FTE	Budget	FTE	Adopted	FTE
Planning	475,287	4	451,486	4	539,130	4	487,674	4
Codes Compliance	327,291	4	292,184	4	327,912	4	330,818	4
Total	802,578	8	743,670	8	867,042	8	818,492	8

Outcomes and Results

Desired Outcome	Results
Protect the visual and historic character of the City through an effective architectural review program.	48% of City land is subject to review by the Architectural Review Board. ARB reviewed 131 cases in FY2012, approving 98%.
Protect the environmental character and quality of the City through enforcement of City and State environmental regulations (Chesapeake Bay Preservation and Erosion & Sedimentation Control regulations).	60% of the City is subject to Chesapeake Bay protection regulations. In FY2012 Planning Commission and staff approved 3 site plans complying with these regulations. 1,037 inspections were performed to ensure compliance with erosion & sedimentation control regulations.
Protect the character and quality of the City's residential neighborhoods through proactive enforcement of the Property Maintenance Code and Rental Inspection Program.	In FY2012, there were 1,083 Property Maintenance Code inspections and 269 Rental Inspection Program inspections performed. 99% of Property Maintenance and 100% of Rental Inspection cases were brought into voluntary compliance.

Planning and Codes Compliance Cost Centers:

Planning

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	394,596	396,730	423,130	422,024
Operating	79,523	54,756	115,500	65,150
Capital Outlay	1,168	0	500	500
Total	475,287	451,486	539,130	487,674

Staffing				
Planning Director	1	1	1	1
Deputy Planning Director	1	1	1	1
Zoning Administrator	1	1	1	1
Administrative Assistant	1	1	1	1
Total	4	4	4	4

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Zoning text amendments / % approved	7 / 86%	9 / 100%	10	10
Rezonings / % approved	0 / 0%	2 / 100%	5	5
Special Use Permits / % approved	3 / 100%	3 / 100%	10	10
Major Site Plans Reviewed	11	3	15	15
Major Subdivisions Reviewed	7	1	10	10
BZA variances / % approved	2 / 100%	3 / 100%	10	10
BZA special exceptions / % approved	4 / 0%	4 / 100%	5	5
ARB Building cases / % approved	70 / 93%	68 / 95%	0	0
ARB Sign cases / % approved	63 / 98%	63 / 100%	100	100

Codes Compliance

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	285,593	260,933	285,012	286,618
Operating	41,278	31,251	42,900	44,200
Capital Outlay	420	0	0	0
Total	327,291	292,184	327,912	330,818

Staffing				
Codes Compliance Administrator	1	1	1	1
Combination Inspector	3	2	2	2
Secretary (Technical Asst., Office Asst.)	1	1	1	1
Total	5	4	4	4

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Residential plans reviewed	84	78	80	80
Residential building permits issued	100	98	105	110
Commercial plans reviewed	76	94	80	80
Commercial building permits issued	109	91	80	80
Erosion & Sedimentation Control permits issued	23	13	20	20
Erosion & Sedimentation Control inspections	1,088	1,037	800	800
Property Maintenance inspections	2,269	1,083	1,500	1,500
Property Maintenance cases brought into voluntary compliance	97%	99%	98%	100%
Rental Inspections	148	269	150	190
Rental Inspection cases brought into voluntary compliance	98%	100%	98%	100%
Valuation of all permits issued (1,000s)	$24,572	$66,104	$28,000	$28,000

HUMAN SERVICES - PUBLIC ASSISTANCE FUND

Peter Walentisch, Director of Human Services

Mission

To respond to the physical, emotional, and general human service needs of children, adults, and families in crisis, and to provide stabilization for program participants.

Cost Centers

1. Benefit Programs
2. Service Programs
3. Community Service Programs
4. Comprehensive Services

Expenditures and Staffing

	FY 2011		FY 2012		FY 2013		FY 2014	
	Actual	FTE	Actual	FTE	Budget	FTE	Adopted	FTE
Health & Welfare	1,755,637	13	1,922,162	13	2,020,770	13	2,072,160	13
Less Subsidy from General Fund	-601,751		-601,751		-772,707		-798,751	
Total—Net Expenditures	1,153,886	13	1,320,411	13	1,248,063	13	1,273,409	13

Outcomes and Results

Desired Outcome	Results
Reduce truancy and adjudication of City youth through prevention programs.	24 youth participated in regular mentoring thru the Youth & Family Services Division of the department. 13 youth also participated in a weekly Tae Kwon Do program.
Provide additional support to prevent homelessness or loss of primary residence.	During FY 2012 an Outreach Counselor saw 495 individuals, representing 310 households who were at risk of losing their primary residence. Individuals were referred to other agencies, or direct payment was made to landlords.
Increase family engagement practices to enable the child & family to have a significant role in service planning and to facilitate family reunification.	During FY 2012 a social worker completed 40-hour Family Partnership facilitation training—a total of 4 Family Partnership meetings were conducted for CPS and foster care cases.
Provide high level of services to senior citizens as perceived by citizens.	79% of the June 2012 responses to the National Citizen Survey rated services to seniors as “good” or “excellent”, level with the 2010 Survey.

Human Services (all cost centers)

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Benefit Programs	344,757	390,108	420,360	432,224
Service Programs	854,803	967,297	954,222	981,154
Community Service Programs	351,599	397,890	446,188	458,782
Comprehensive Services	204,478	166,867	200,000	200,000
Total	1,755,637	1,922,162	2,020,770	2,072,160

Staffing				
Director	1	1	1	1
Eligibility Worker	4	4	4	4
Social Worker	5	5	5	5
Office/Clerical	3	3	3	3
Total	13	13	13	13

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
* Quality assurance negative action error rate	0%	0%	0%	0%
VIEW (Va Incentive for Employment, Not Welfare) percent employed (yearly avg)	74%	48%	50%	>50%
Timeliness of application processing-expedited food stamp applications	99%	99%	97%	100%
Adult Protective Service cases	90	151	32	32
Foster Care cases	8	8	7	5
Family Services cases	90	69	93	95
Employment Services cases	64	32	20	20
Youth Achievement Program participants	31	32	35	35

** Target figures are State mandated and tracked by Va Dept of Social Services*

PUBLIC UTILITIES - UTILITY FUND

Dan Clayton, Director of Public Works/Public Utilities

Mission

To provide a safe, efficient, and cost-effective waterworks and sewage conveyance system throughout the City.

Cost Centers

1. Administration
2. Water Treatment
3. Water & Sewer System

Expenditures and Staffing

	FY 2011		FY 2012		FY 2013		FY 2014	
	Actual	FTE	Actual	FTE	Budget	FTE	Adopted	FTE
*Administration	1,979,967	4	1,981,456	4	2,219,715	4	2,229,371	4
Water Treatment	1,113,654	11	1,076,423	11	1,320,805	11	1,330,991	11
Water/Sewer Systems	2,392,950	11	2,437,817	11	2,511,432	11	2,611,798	11
Total	5,486,571	26	5,495,696	26	6,051,952	26	6,172,160	26

**Administration includes Newport News water agreement charges, and debt service costs*

Outcomes and Results

Desired Outcome	Results
Meet or exceed Federal and State drinking water regulations.	Water Plant met all Federal & State drinking water regulations.
Repair major water breaks within 24 hours.	All 6” or larger breaks were repaired within 24 hours.
Meet Sanitary Sewer Overflow (SSO) consent order requirements.	All mandated deadlines have been met to date.

Public Utilities Cost Centers:

Administration

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	299,300	309,767	422,369	428,883
Operating	22,565	17,486	26,600	26,100
Capital Outlay *(including debt service)*	1,658,101	1,654,203	1,770,746	1,774,388
Total	1,979,966	1,981,456	2,219,715	2,229,371

Staffing				
Director of Public Utilities	1	1	1	1
Project Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Administrative Secretary	1	1	1	1
Total	4	4	4	4

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
# of residential connections	3,623	3,651	3,600	3,650
Average gals of water consumed per residential connection per day	170	166	165	<165
Average water bill per residential connection (quarterly)	$69.11	$64.57	6% increase	6% increase
Availability fees collected	$331,500	145,500	$160,000	>$160,000
Water sales	$4,140,893	4,139,455	$4,151,250	$4,100,000

Water Treatment

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	654,569	677,335	736,375	745,561
Operating	451,532	390,432	566,930	567,930
Capital Outlay	7,553	8,656	17,500	17,500
Total	1,113,654	1,076,423	1,320,805	1,330,991

Staffing

Superintendent	1	1	1	1
Chief Operator	1	1	1	1
Senior Operator	3	3	3	3
Operators	6	6	6	6
Total	11	11	11	11

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
Total gallons of water treated (in thousands)	1,036,000	1,015,477	>1,000,000	>1,000,000
Rainfall for year in inches	41.1	60.0	45.0	45.0
Meet Federal & State drinking water regulations	✓	✓	✓	✓
Ave. daily water consumed (1,000's gal)	2,887	2,717	2,900	<3,000
Peak day treatment (1,000's gal)	4,587,000	4,416,000	4,500,000	4,500,000
Minimum day treatment (1,000's gal)	1,888,000	1,820,000	2,000,000	2,000,000
Reservoir level (lowest level)	-5.0	-2.5	>-5.0	>-5.0

Water & Sewer Systems

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Adopted
Personnel	616,570	630,793	674,432	722,598
Operating	1,765,809	1,791,791	1,796,200	1,848,400
Capital Outlay	10,571	15,233	40,800	40,800
Total	2,392,950	2,437,817	2,511,432	2,611,798

Staffing				
Superintendent	1	1	1	1
Program Manager	1	1	1	1
Supervisor	1	1	1	1
Municipal Service Workers	8	8	8	8
Total	11	11	11	11

Performance Trends and Targets

Performance Measures	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Target
# of water leaks repaired	32	36	40	40
MISS UTILITY tickets serviced	3,012	3,503	3,800	3,900
# sewer backups	65	53	65	<60

INTRODUCTION

The Summary Section provides an overview of all budgeted funds for the upcoming year. These include the General Fund, Sales Tax Fund (which provides for general capital improvements), Public Assistance Fund, and the Utility Fund (which also includes capital improvements).

Revenues and expenditures/expenses are categorized by type, in accordance with recommended standard formats of the Government Finance Officers Association, enabling consistency and comparability between all forms of local government.

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CITY OF WILLIAMSBURG **ALL FUNDS - FISCAL YEAR 2014**

	ACTUAL FY 2012	ESTIMATED FY 2013	ADOPTED FY 2014
REVENUES:			
GENERAL PROPERTY TAXES	12,377,773	12,325,720	12,652,720
OTHER LOCAL TAXES	18,357,064	18,450,000	18,411,000
LICENSES AND PERMITS	181,806	134,630	134,630
FINES	259,308	220,500	220,500
USE OF MONEY & PROPERTY	656,420	754,150	753,325
CHARGES FOR SERVICES	8,089,752	6,531,948	6,715,890
MISCELLANEOUS	1,389,001	1,505,827	7,701,663
INTERGOVERNMENTAL	4,901,659	5,115,275	5,419,047
TOTAL BEFORE TRANSFERS	46,212,783	45,038,050	52,008,775
TRANSFER FROM (TO) SURPLUS	(473,773)	823,814	-433,719
TOTAL REVENUES	45,739,010	45,861,864	51,575,056
EXPENDITURES / EXPENSES:			
GENERAL GOV'T ADMINISTRATION	5,401,051	4,508,601	9,731,920
JUDICIAL ADMINISTRATION	371,367	420,000	570,000
PUBLIC SAFETY	9,977,776	9,285,713	9,882,764
PUBLIC WORKS	4,328,516	4,193,927	4,749,471
PUBLIC UTILITIES	6,941,646	6,752,881	7,074,271
HEALTH AND WELFARE	2,851,587	3,231,956	3,316,337
EDUCATION	7,756,816	9,752,956	8,597,786
PARKS, REC., AND CULTURAL	2,548,901	2,244,471	2,275,058
COMMUNITY DEVELOPMENT	4,168,967	4,329,167	4,303,385
DEBT SERVICE	1,392,383	1,142,192	1,074,065
TOTAL EXPENDITURES / EXPENSES	45,739,010	45,861,864	51,575,056

CITY OF WILLIAMSBURG **BY FUNDS - FISCAL YEAR 2014**

	GENERAL FUND	SALES TAX CAPITAL IMPROVEMENTS	UTILITY FUND *	PUBLIC ASSISTANCE FUND	GRAND TOTAL
REVENUES:					
GENERAL PROPERTY TAXES	12,652,720	0	0	0	12,652,720
OTHER LOCAL TAXES	14,211,000	4,200,000	0	0	18,411,000
LICENSES AND PERMITS	134,630	0	0	0	134,630
FINES	220,500	0	0	0	220,500
USE OF MONEY & PROPERTY	627,325	100,000	26,000	0	753,325
CHARGES FOR SERVICES	423,850	0	6,292,040	0	6,715,890
MISCELLANEOUS	1,709,663	492,000	0	0	2,201,663
INTERGOVERNMENTAL	3,196,887	150,000	0	2,022,946	5,369,833
TOTAL BEFORE TRANSFERS	33,176,575	4,942,000	6,318,040	2,022,946	46,459,561
BOND PROCEEDS	0	5,500,000	0	0	5,500,000
TRANSFERS FROM SURPLUS	95,855	-1,523,693	994,119	49,214	-384,505
TOTAL	33,272,430	8,918,307	7,312,159	2,072,160	51,575,056
EXPENDITURES / EXPENSES:					
GENERAL GOV'T ADMIN.	3,941,920	5,790,000	0	0	9,731,920
JUDICIAL ADMINISTRATION	420,000	150,000	0	0	570,000
PUBLIC SAFETY	9,378,764	504,000	0	0	9,882,764
PUBLIC WORKS	3,418,471	1,331,000	0	0	4,749,471
PUBLIC UTILITIES	0	0	7,074,271	0	7,074,271
HEALTH AND WELFARE	1,244,177	0	0	2,072,160	3,316,337
EDUCATION	8,380,656	217,130	0	0	8,597,786
PARKS, REC., AND CULTURAL	2,185,058	90,000	0	0	2,275,058
COMMUNITY DEVELOPMENT	4,303,385	0	0	0	4,303,385
DEBT SERVICE	0	836,177	237,888	0	1,074,065
TOTAL	33,272,430	8,918,307	7,312,159	2,072,160	51,575,056

** Includes Utility Fund Capital Projects*

REVENUES
CHARGES FOR SERVICES 1%
OTHER LOCAL TAXES 43%
USE OF MONEY/PROPERTY 2%
MISC 5%
INTERGOV'TL 10%
LICENSES, PERMITS 1%
GENERAL PROPERTY TAXES 38%

EXPENDITURES
EDUCATION 25.2%
COMMUNITY DEVELOPMENT 12.9%
PARKS, REC., AND CULTURAL 6.6%
GENERAL GOV'T ADMINISTRATION 11.8%
JUDICIAL ADMINISTRATION 1.3%
PUBLIC SAFETY 28.2%
PUBLIC WORKS 10.3%
HEALTH AND WELFARE 3.7%

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGETED FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
REVENUES:					
GENERAL PROPERTY TAXES	12,854,360	12,377,773	12,304,600	12,325,720	12,652,720
OTHER LOCAL TAXES	13,823,274	14,195,933	14,276,600	14,250,000	14,211,000
LICENSES AND PERMITS	154,108	181,806	141,530	134,630	134,630
FINES	221,767	259,308	202,500	220,500	220,500
USE OF MONEY & PROPERTY	536,577	522,455	486,450	624,150	627,325
CHARGES FOR SERVICE	436,181	445,800	431,700	419,188	423,850
MISCELLANEOUS	1,242,491	1,389,001	1,408,579	1,446,058	1,709,663
INTERGOVERNMENTAL	2,958,330	3,142,149	2,893,561	3,094,505	3,196,887
TOTAL BEFORE FUND TRANSFERS	32,227,088	32,514,225	32,145,520	32,514,751	33,176,575
TRANSFER FROM (TO) SURPLUS	(2,346,239)	(1,277,023)	231,777	(507,730)	95,855
TOTAL REVENUES	29,880,849	31,237,202	32,377,297	32,007,021	33,272,430
EXPENDITURES:					
GENERAL GOV'T ADMINISTRATION	3,500,517	3,961,445	3,910,579	3,688,601	3,941,920
JUDICIAL ADMINISTRATION	405,416	371,367	420,000	420,000	420,000
PUBLIC SAFETY	8,370,694	8,730,978	9,210,701	9,099,713	9,378,764
PUBLIC WORKS	3,277,902	3,500,093	3,373,418	3,340,927	3,418,471
HEALTH AND WELFARE	1,087,484	1,095,950	1,211,186	1,211,186	1,244,177
EDUCATION	6,991,174	7,337,320	7,752,956	7,752,956	8,380,656
PARKS, REC., AND CULTURAL	2,020,221	2,071,082	2,198,621	2,164,471	2,185,058
COMMUNITY DEVELOPMENT	4,227,441	4,168,967	4,299,836	4,329,167	4,303,385
TOTAL EXPENDITURES	29,880,849	31,237,202	32,377,297	32,007,021	33,272,430

General Property Taxes - All real estate, public service, personal and business property taxes, including penalties and interest, are included. Real estate property reassessments for residential properties are expected to increase about 3.6%, and commercial values up 4.9%, largely from new construction of Doctor's Hospital at the Riverside development. The real estate tax rate remains unchanged at $.57/$100. Overall real estate taxes are estimated to be $9.46 Million for FY 2014. Personal property tax receipts are budgeted at $2.6 Million, with no change in the $3.50/$100 tax rate. Identification of vehicles in the City thru State DMV records continues to improve accuracy of vehicles located in the City, as vehicle decals are no longer required. The tax relief rate for FY2014 personal use vehicles is estimated to be 58%. Total property taxes, including penalties and interest, are expected to increase 2.8% from last year's levels.

Other Local Taxes -This category consists of consumer utility taxes, communication sales taxes, business and franchise, bank stock, recordation, cigarette, room, meal, and $2 lodging taxes. Utility taxes are based on residential and commercial usage. Overall, other local tax receipts are estimated to decrease slightly by .5% for FY 2014. Room tax collections are estimated to be $3.3 Million, down about 2% from collection estimates for FY 2013. Meal taxes receipts are estimated to be $6.37 Million for FY 2014, up about .4% from collection estimates for FY 2013. The economic recession and its affects on tourism tax collections are discussed in greater detail in the City Manager's Budget Message.

Licenses and Permits - Licenses and permits consist of city-wide on-street parking, building, electrical, plumbing, mechanical, sign, and various inspection fees. The last several years have experienced fluctuations, largely from the High Street Williamsburg, Riverside, and Quarterpath Crossing projects. Receipts were $181,806 in FY2012. Receipts for FY 2014 are budgeted at $134,630.

Fines - Court fines, parking citations, and code violations make up this revenue classification. Court fines are collected by the Clerk of Circuit Court and remitted to the City monthly. Receipts during FY 2012 were $153,107, up slightly from the FY 2011 level of $108,047. Collections for FY 2013 and FY2014 are expected to be fairly level at $120,000. Parking fines are for violations in on-street parking areas throughout the City, and revenue for FY 2013 and FY 2014 is anticipated to remain in the $100,000 range.

Use of Money and Property – Income from rentals of city-owned buildings, such as the Train Station, Stryker Building, and Community Building, are included here. Parking fees are generated from the Prince George Parking Garage, and were $263,428 in FY2012 (up 6.1% from FY2011), and expected to be $280,000 and $290,000 for FY2012 and FY2013 respectively. As of March 1, 2013, the City took over responsibility of the Williamsburg Redevelopment & Housing Authority's Triangle Building. Rental income from the operation will help offset maintenance costs. Rental income of $45,300 is budgeted for FY 2014, and will increase as vacant space is occupied in the near future.

Charges for Services - Charges represent fees for various activities within the City, such as all recreation fees and program revenues, cemetery lots, and grave openings. Entrance fees for Waller Mill Park were imposed during FY 2011, and are expected to generate approximately $40,000 for FY 2014. Overall charges for services are budgeted at $385,650 for FY 2014.

Miscellaneous - This category is comprised of various sources, such as payments in lieu of taxes, insurance dividend refunds [from a self-insurance liability pool], Arts Commission reimbursement from James City County, and overhead charges from the Utility Fund. EMS Recovery Fees of $463,534 were received during FY2012, with anticipated receipts for FY2013 & FY 2014 to be $530,000. Also included in the miscellaneous category are public safety overtime reimbursements. An Emergency Services Agreement with the College of William & Mary is anticipated during FY 2014, in the amount of $250,000. This is intended as a payment in lieu of taxes by the institution to partially defray costs of providing emergency services to the College.

Intergovernmental - These funds include State reimbursements for expenses incurred for Constitutional Officers, sales taxes designated for education, 599 law enforcement funds, street maintenance, and various other taxes returned to the City. Additional lane miles reimbursed by VDOT will generate an additional $30,000 for FY 2014. Law enforcement 599 funds are expected to remain level with FY 2013 receipts. Sales tax for education revenues are up substantially based on higher City student counts. Funding by the State Compensation Board for the Commissioner of the Revenue, Treasurer, and Registrar have been reduced in recent years, and are estimated to remain fairly level with FY 2013 reimbursements.

General Government Administration - This category is comprised of City Council, Clerk of Council/Communications, City Manager, Human Resources, City Attorney, Commissioner of the Revenue, Assessor, Treasurer, Finance, Vehicle Repair Shop, Electoral Board, Registrar and Information Technology. Expenditures are estimated to be up about 2% over last year. Overall health care costs will increase 4.9%, with a minor part of that increase to be passed on to employees, depending on their plan. Pension costs for the Virginia Retirement System are level this year at 16.29% of salaries, with employees paying their full 5% employee share.

Judicial Administration - Judicial functions are performed by the Circuit Court, General District Court, Juvenile and Domestic Relations Court, Clerk of the Circuit Court, Commonwealth Attorney, 9th District Court Service Unit, and Magistrate. Judicial functions have been performed in the jointly operated Williamsburg-James City County Courthouse since FY 2001. An expanded explanation is included in the "Notes on Funding Relationships" section of the budget guide. Costs are shared with James City County on a population basis each year. Funding at $420,000 is anticipated for FY2014.

Public Safety - Departments included in this classification are Police, Parking Garage, consolidated E-911 Dispatch, Fire, Sheriff, Group Home Commission, Animal Control, and Medical Examiner. The City participates in the VA Peninsula Regional Jail Authority. Jail costs are level for FY 2013, and a 5.7% reduction for FY 2014, at $1.2 Million based on City population at the Jail. Total public safety expenditures will increase by about 1.8% next year. The City will continue its partnership with the regional E-911 dispatch services operated by York County. Staffing levels remain unchanged for FY 2014.

Public Works – Engineering, Streets, Refuse Collection, Landfill, Municipal Center, Codes Compliance, Rental Properties, Landscaping and Cemetery make up the Public Works section of the budget. Overall costs for FY 2014 are anticipated to be up 1.4%. The City's annual street resurfacing program was transferred to the capital projects fund for FY2011, and remains there. Refuse collection and Landscaping will remain level next year. Street department costs will increase by 4.5%, largely because of increasing electricity costs of City-wide lighting. Maintenance for all City-owned buildings will be up slightly for FY 2014.

Health and Welfare - This category consists of Health, Mosquito Control, Colonial Behavioral Health, Public Assistance, and Public Assistance Transportation. The Health section budget is for the City's share of contributions to the Peninsula Health Center, Olde Town Medical Center, and Colonial Behavioral Health, which provides mental health services for the community. The City's subsidy of $798,751 to the Public Assistance Fund is up 3.4% because of increased demand for services. Overall, health and welfare costs for FY2014 are estimated to be up 2.7% from last year.

Education - This is the City's annual contribution to the jointly operated Williamsburg-James City County Public School system. A new five-year contract was negotiated last year, and FY 2014 is the second year of the new contract. Education costs for FY2014 are estimated to be approximately $8.4 Million, up 8.1%, based on the current student enrollment-driven formula. City funding for the joint school system will ultimately depend on the level of funding provided by James City County. Capital costs are budgeted in the Sales Tax Fund for the City's portion of projects next year.

Parks, Recreation and Cultural - Recreation administration, playgrounds, parks, library, and amounts provided to organizations through the Williamsburg Area Arts Commission are included in this category. Recreation costs are expected to decrease by 1% from last year. The City's contribution to the Williamsburg Regional Library, operated jointly with James City County, is $819,506, level with FY 2013 contributions. Arts Commission contributions are expected to remain level at $120,000 for FY2014. Each year, as funding partner, James City County reimburses the City half the program costs. A $10,000 State Challenge Grant is anticipated again in FY2014.

Community Development - This includes contributions to various human service and community & economic development agencies within the City. Also included is the $2 per night lodging tax, which is collected and remitted monthly to the Williamsburg Area Destination Marketing Committee (WADMC). This pass-thru funding is again estimated to be $1.3 Million. Overall funding for this category is down less than .2% for FY 2014. The operating funds section includes all details of other contributions to various outside agencies. A discussion on major contributions to community and economic development agencies is included in the City Manager's budget message.

	PURPOSE	ACTUAL FY 2011	ACTUAL FY 2012	BUDGETED FY 2013	ADOPTED FY 2014
I	CITY DEPARTMENTS	15,686,287	16,572,597	17,300,452	17,573,240
II	CONSTITUTIONAL OFFICERS	1,552,539	1,659,857	1,634,159	1,568,319
III	JUDICIAL	587,486	601,970	559,889	559,422
IV	HEALTH	441,105	449,233	427,629	434,576
V	SCHOOLS	6,991,174	7,337,320	7,752,956	8,380,656
VI	LIBRARY	750,959	779,744	821,506	820,506
VII	DEBT SERVICE	0	0	0	0
VIII	CONTRIBUTIONS TO AGENCIES	3,871,299	3,836,481	3,880,706	3,935,711
	TOTAL	29,880,849	31,237,202	32,377,297	33,272,430

*This table summarizes the funding history and proposed FY2014 budgets for the eight major funding categories of the City. Debt Service is included in the Capital Improvement Program budget.

CITY OF WILLIAMSBURG **SUMMARY OF EXPENDITURES - FISCAL YEAR 2014**

SECTION I

CITY DEPARTMENTS

		ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
1101	CITY COUNCIL					
	Personnel	41,338	41,338	41,338	41,338	41,338
	Operating	88,090	79,876	127,200	108,611	94,511
	Capital Outlay	0	0	420	420	420
	Total	129,428	121,214	168,958	150,369	136,269
1102	CLERK OF COUNCIL / COMMUNICATIONS					
	Personnel	145,124	153,168	160,228	156,106	159,422
	Operating	8,220	4,570	13,400	13,400	11,400
	Capital Outlay	494	0	0	0	0
	Total	153,838	157,738	173,628	169,506	170,822
1201	CITY MANAGER					
	Personnel	437,526	450,799	477,534	480,257	489,746
	Operating	49,584	47,869	47,470	46,473	48,023
	Capital Outlay	935	0	0	0	0
	Total	488,045	498,668	525,004	526,730	537,769
1202	NON-DEPARTMENTAL	241,013	520,782	380,724	249,062	359,550
1203	ECONOMIC DEVELOPMENT					
	Personnel	105,830	111,701	135,186	135,935	189,213
	Operating	17,476	19,600	32,980	31,850	77,460
	Capital Outlay	0	0	0	0	0
	Total	123,306	131,301	168,166	167,785	266,673
1204	CITY ATTORNEY					
	Personnel	164,055	159,345	165,544	164,792	168,799
	Operating	62,914	72,224	79,150	79,150	79,150
	Capital Outlay	0	350	750	750	750
	Total	226,969	231,919	245,444	244,692	248,699
1205	HUMAN RESOURCES					
	Personnel	76,762	83,039	86,681	90,575	91,891
	Operating	54,056	74,585	14,700	10,900	8,500
	Capital Outlay	0	0	0	0	0
	Total	130,818	157,624	101,381	101,475	100,391
1210	CITY ASSESSOR					
	Personnel	145,962	151,697	158,014	154,342	157,744
	Operating	12,914	14,371	13,666	13,166	12,866
	Capital Outlay	0	0	0	0	0
	Total	158,876	166,068	171,680	167,508	170,610
1214	DEPT OF FINANCE					
	Personnel	660,328	687,719	684,272	657,838	664,812
	Operating	52,486	43,714	45,545	44,745	44,745
	Capital Outlay	0	0	0	0	0
	Total	712,814	731,433	729,817	702,583	709,557

CITY OF WILLIAMSBURG **SUMMARY OF EXPENDITURES - FISCAL YEAR 2014**

CITY DEPARTMENTS - (Con't)

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
1221 CITY SHOP					
Personnel	196,547	200,317	206,666	191,355	195,549
Operating	40,127	38,823	36,373	35,373	39,873
Capital Outlay	2,544	2,222	1,800	1,800	2,000
Total	239,218	241,362	244,839	228,528	237,422
3101 POLICE					
Personnel	2,848,459	2,978,628	3,168,675	3,146,756	3,223,721
Operating	388,157	445,702	450,050	453,050	489,750
Capital Outlay	22,741	9,287	6,000	6,000	5,500
Total	3,259,357	3,433,617	3,624,725	3,605,806	3,718,971
3102 POLICE - E911					
Personnel	0	0	0	0	0
Operating	502,796	512,750	526,543	526,543	537,592
Capital Outlay	0	0	0	0	0
Total	502,796	512,750	526,543	526,543	537,592
3103 PARKING GARAGE					
Personnel	60,439	71,861	76,752	79,432	80,915
Operating	53,734	51,471	54,000	54,000	55,000
Capital Outlay	0	0	0	0	0
Total	114,173	123,332	130,752	133,432	135,915
3201 FIRE					
Personnel	2,731,131	2,766,890	3,060,698	2,968,962	3,191,633
Operating	294,880	303,705	349,580	337,390	356,890
Capital Outlay	83,572	76,019	116,000	116,000	107,000
Total	3,109,583	3,146,614	3,526,278	3,422,352	3,655,523
3401 CODES COMPLIANCE					
Personnel	285,593	260,933	285,011	278,946	286,618
Operating	41,278	31,251	42,900	41,900	44,200
Capital Outlay	420	0	0	0	0
Total	327,291	292,184	327,911	320,846	330,818
3501 ANIMAL CONTROL					
Personnel	0	0	0	0	0
Operating	18,000	18,000	18,900	18,900	18,900
Capital Outlay	0	0	0	0	0
Total	18,000	18,000	18,900	18,900	18,900
3503 MEDICAL EXAMINER					
Personnel	0	0	0	0	0
Operating	140	100	100	100	100
Capital Outlay	0	0	0	0	0
Total	140	100	100	100	100

CITY OF WILLIAMSBURG **SUMMARY OF EXPENDITURES - FISCAL YEAR 2014**

CITY DEPARTMENTS - (Con't)

		ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
4101	ENGINEERING					
	Personnel	222,401	231,437	238,400	250,936	233,528
	Operating	22,198	25,529	26,700	25,144	25,300
	Capital Outlay	180	0	200	200	200
	Total	244,779	256,966	265,300	276,280	259,028
4102	STREETS					
	Personnel	544,850	557,005	587,624	585,914	600,029
	Operating	452,207	450,127	426,050	460,150	460,150
	Capital Outlay	16,640	31,045	27,800	19,500	27,800
	Total	1,013,697	1,038,177	1,041,474	1,065,564	1,087,979
4203	REFUSE COLLECTION					
	Personnel	0	0	0	0	0
	Operating	647,535	636,125	673,250	670,147	673,250
	Capital Outlay	0	0	0	0	0
	Total	647,535	636,125	673,250	670,147	673,250
4307	BUILDINGS-FACILITIES MAINTENANCE					
	Personnel	137,864	128,072	134,083	136,533	139,460
	Operating	311,659	292,732	284,870	278,575	286,170
	Capital Outlay	29,420	5,071	24,400	17,000	20,500
	Total	478,943	425,875	443,353	432,108	446,130
4308	INFORMATION TECHNOLOGY					
	Personnel	281,618	282,649	296,293	298,116	304,580
	Operating	260,839	287,224	307,400	282,400	297,000
	Capital Outlay	3,771	57,568	25,500	24,000	25,500
	Total	546,228	627,441	629,193	604,516	627,080
4309	LANDSCAPING					
	Personnel	296,719	324,858	341,274	296,590	340,605
	Operating	183,497	431,594	183,550	183,550	183,550
	Capital Outlay	11,907	16,250	15,000	15,000	15,000
	Total	492,123	772,702	539,824	495,140	539,155
5103	MOSQUITO CONTROL					
	Personnel	0	0	0	0	0
	Operating	5,912	5,649	6,450	6,450	6,450
	Capital Outlay	0	500	500	500	500
	Total	5,912	6,149	6,950	6,950	6,950

CITY OF WILLIAMSBURG **SUMMARY OF EXPENDITURES - FISCAL YEAR 2014**

CITY DEPARTMENTS - (Con't)

		ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
5302-	PUBLIC ASSISTANCE					
5305	Personnel	0	0	0	0	0
	Operating	640,467	640,568	776,607	776,607	802,651
	Capital Outlay	0	0	0	0	0
	Total	640,467	640,568	776,607	776,607	802,651
7101-	RECREATION					
7104	Personnel	713,797	733,794	786,530	784,823	798,237
	Operating	397,480	395,980	431,585	397,892	405,015
	Capital Outlay	38,840	42,564	39,000	41,250	41,300
	Total	1,150,117	1,172,338	1,257,115	1,223,965	1,244,552
7108	CEMETERY					
	Personnel	51,637	54,424	56,031	54,651	55,910
	Operating	3,897	5,640	7,375	7,291	7,300
	Capital Outlay	0	0	0	0	0
	Total	55,534	60,064	63,406	61,942	63,210
8101	PLANNING					
	Personnel	394,596	396,730	423,130	412,959	422,024
	Operating	79,523	54,756	115,500	105,002	65,150
	Capital Outlay	1,168	0	500	500	500
	Total	475,287	451,486	539,130	518,461	487,674

TOTAL - CITY DEPARTMENTS	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
Personnel	10,542,576	10,826,404	11,569,964	11,367,156	11,835,774
Operating	4,931,079	5,505,317	5,472,618	5,257,821	5,490,496
Capital Outlay	212,632	240,876	257,870	242,920	246,970
Total	15,686,287	16,572,597	17,300,452	16,867,897	17,573,240

CITY OF WILLIAMSBURG **SUMMARY OF EXPENDITURES - FISCAL YEAR 2014**

SECTION II

CONSTITUTIONAL OFFICERS

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
1209 COMM. OF REVENUE					
Personnel	183,836	186,842	193,427	190,152	194,203
Operating	12,184	10,407	10,360	10,360	9,860
Capital Outlay	170	0	0	0	0
Total	196,190	197,249	203,787	200,512	204,063
1213 TREASURER					
Personnel	43,633	46,123	49,693	54,969	54,323
Operating	3,629	2,582	2,925	2,925	2,525
Capital Outlay	0	0	0	0	0
Total	47,262	48,705	52,618	57,894	56,848
1301 ELECTORAL BOARD					
Personnel	8,157	7,413	7,912	7,912	6,474
Operating	9,789	26,311	16,565	16,565	16,565
Capital Outlay	0	0	0	0	0
Total	17,946	33,724	24,477	24,477	23,039
1302 REGISTRAR					
Personnel	79,018	81,952	79,573	82,674	82,838
Operating	9,317	14,265	11,290	10,290	10,290
Capital Outlay	231	0	0	0	0
Total	88,566	96,217	90,863	92,964	93,128
3301 REGIONAL JAIL					
Personnel	0	0	0	0	0
Operating	1,202,575	1,283,962	1,262,414	1,262,414	1,191,240
Capital Outlay	0	0	0	0	0
Total	1,202,575	1,283,962	1,262,414	1,262,414	1,191,240

TOTAL - CONST. OFFICERS	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
Personnel	314,644	322,330	330,605	335,707	337,839
Operating	1,237,494	1,337,527	1,303,554	1,302,554	1,230,480
Capital Outlay	401	0	0	0	0
Total	1,552,539	1,659,857	1,634,159	1,638,261	1,568,319

CITY OF WILLIAMSBURG **SUMMARY OF EXPENDITURES - FISCAL YEAR 2014**

SECTION III

JUDICIAL ADMINISTRATION

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
2100 JOINT COURTHOUSE					
Personnel	0	0	0	0	0
Operating	405,416	371,367	420,000	420,000	420,000
Capital Outlay	0	0	0	0	0
Total	405,416	371,367	420,000	420,000	420,000
3303 MIDDLE PENINSULA JUVENILE DETENTION COMMISSION					
Personnel	0	0	0	0	0
Operating	97,196	142,096	50,823	60,000	50,000
Capital Outlay	0	0	0	0	0
Total	97,196	142,096	50,823	60,000	50,000
3304 GROUP HOME COMMISSION					
Personnel	0	0	0	0	0
Operating	76,256	79,889	79,889	79,889	79,889
Capital Outlay	0	0	0	0	0
Total	76,256	79,889	79,889	79,889	79,889
3305 COLONIAL COMMUNITY CORRECTIONS					
Personnel	0	0	0	0	0
Operating	8,618	8,618	9,177	9,177	9,533
Capital Outlay	0	0	0	0	0
Total	8,618	8,618	9,177	9,177	9,533

TOTAL - JUDICIAL ADMIN.	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
Personnel	0	0	0	0	0
Operating	587,486	601,970	559,889	569,066	559,422
Capital Outlay	0	0	0	0	0
Total	587,486	601,970	559,889	569,066	559,422

CITY OF WILLIAMSBURG **SUMMARY OF EXPENDITURES - FISCAL YEAR 2014**

SECTION IV

HEALTH

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
5101 HEALTH - AGENCIES					
Peninsula Health District	92,466	100,594	98,339	98,339	100,741
Olde Towne Medical Ctr	83,430	83,430	83,430	83,430	83,430
CHIP	19,349	19,349	0	0	0
Colonial Behavioral Healt	245,860	245,860	245,860	245,860	250,405
Total	441,105	449,233	427,629	427,629	434,576
Total Health	441,105	449,233	427,629	427,629	434,576

SECTION V

SCHOOLS

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
6101 SCHOOL BOARD					
Personnel	11,842	11,842	11,842	11,842	11,842
Total	11,842	11,842	11,842	11,842	11,842
6103 JOINT SCHOOL OPERATIONS					
Operating	6,979,332	7,325,478	7,741,114	7,741,114	8,368,814
TOTAL - SCHOOLS	6,991,174	7,337,320	7,752,956	7,752,956	8,380,656

SECTION VI

LIBRARY

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
7302 REGIONAL LIBRARY					
Operating	668	375	2,000	1,000	1,000
Operating-Contribution	750,291	779,369	819,506	819,506	819,506
Total	750,959	779,744	821,506	820,506	820,506

CITY OF WILLIAMSBURG **SUMMARY OF EXPENDITURES - FISCAL YEAR 2014**

SECTION VII

DEBT SERVICE

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
9301 DEBT SERVICE*					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Total	0	0	0	0	0

*Included in Sales Tax Fund

SECTION VIII

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
CONTRIBUTIONS TO AGENCIES					
Outside Agencies	3,752,154	3,717,481	3,760,706	3,810,706	3,815,711
Arts Commission	119,145	119,000	120,000	120,000	120,000
Total	3,871,299	3,836,481	3,880,706	3,930,706	3,935,711

SUMMARY:	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
BY MAJOR PROGRAMS:					
CITY DEPARTMENTS	15,686,287	16,572,597	17,300,452	16,867,897	17,573,240
CONST. OFFICERS	1,552,539	1,659,857	1,634,159	1,638,261	1,568,319
JUDICIAL	587,486	601,970	559,889	569,066	559,422
HEALTH	441,105	449,233	427,629	427,629	434,576
SCHOOLS	6,991,174	7,337,320	7,752,956	7,752,956	8,380,656
LIBRARY	750,959	779,744	821,506	820,506	820,506
CONTRIB.-AGENCIES	3,871,299	3,836,481	3,880,706	3,930,706	3,935,711
TOTAL	29,880,849	31,237,202	32,377,297	32,007,021	33,272,430
BY MAJOR FUNCTION:					
PERSONNEL	10,869,062	11,160,576	11,912,411	11,714,705	12,185,455
OPERATING	18,798,754	19,835,750	20,207,016	20,049,396	20,840,005
CAPITAL OUTLAY	213,033	240,876	257,870	242,920	246,970
TOTAL	29,880,849	31,237,202	32,377,297	32,007,021	33,272,430

OUTSIDE AGENCIES	ACTUAL FY 2012	ACTUAL FY 2013	REQUESTED FY 2014	ADOPTED FY 2014	% INCREASE
HUMAN SERVICES AGENCIES:					
AVALON	18,700	18,700	24,000	18,700	0.00%
COMMUNITY ACTION AGENCY	17,585	17,585	17,585	17,585	0.00%
HOSPICE OF WILLIAMSBURG	5,000	5,000	5,000	3,000	-40.00%
PENINSULA AGENCY ON AGING	5,000	5,000	5,180	3,000	-40.00%
COLONIAL C.A.S.A.	6,300	6,300	6,300	6,000	-4.76%
CHILD DEVELOPMENT RESOURCES	0	10,000	10,000	0	n/a
UNITED WAY- INFO. AND REF. SVC.	6,500	6,500	6,500	6,500	0.00%
HISTORIC TRIANGLE SENIOR CENTER	10,000	10,000	15,000	10,000	0.00%
SENIOR SERVICES COALITION	0	0	1,500	0	n/a
PENINSULA CENTER FOR INDEP. LIVING	900	900	900	900	0.00%
BIG BROTHERS / BIG SISTERS	3,000	0	5,000	0	n/a
COMMUNITY SVCS. COALITION	5,000	5,000	6,000	5,000	0.00%
PENINS. COMM. ON HOMELESSNESS	2,759	2,759	2,759	2,759	0.00%
LITERACY FOR LIFE	500	500	1,500	1,000	100.00%
SUB-TOTAL	81,244	88,244	107,224	74,444	**-15.64%**
HEALTH AGENCIES					
LOCAL HEALTH DEPARTMENT	92,466	98,339	100,741	100,741	2.44%
OLDE TOWN HEALTH CLINIC	83,430	83,430	87,600	83,430	0.00%
COLONIAL BEHAVIORAL HEALTH	245,860	245,860	250,405	250,405	1.85%
CHIP	19,349	0	0	0	n/a
SUB-TOTAL	441,105	427,629	438,746	434,576	**1.62%**
CULTURAL:					
ARTS COMMISSION	120,000	120,000	120,000	120,000	0.00%
VA ARTS FESTIVAL	50,000	50,000	55,000	50,000	0.00%
VA SYMPH.-LK. MATOAKA CONCERT	5,000	6,000	6,000	6,000	0.00%
SUB-TOTAL	175,000	176,000	181,000	176,000	**0.00%**

OUTSIDE AGENCIES	ACTUAL FY 2012	ACTUAL FY 2013	REQUESTED FY 2014	ADOPTED FY 2014	% INCREASE
COMMUNITY AND ECONOMIC DEVELOPMENT AGENCIES:					
COLONIAL WMSBG FOUNDATION	1,300,000	1,300,000	1,300,000	1,300,000	0.00%
CHAMBER & TOURISM ALLIANCE	650,000	650,000	700,000	650,000	0.00%
WMSBG AREA DESTINATION MKTG	1,500,000	1,300,000	1,350,000	1,300,000	0.00%
H.R. PLANNING DISTRICT COMM.	11,264	10,982	11,133	10,982	0.00%
PEN. COUNCIL FOR WORKFORCE DEV.	5,949	5,947	5,947	5,947	0.00%
H.R. ECON. DEV. ALLIANCE	11,857	11,857	13,722	11,857	0.00%
TNCC - HAMPTON CAMPUS	7,892	7,892	8,222	8,222	4.18%
TNCC - DISCOVERY CENTER LEASE	0	3,205	3,302	3,205	0.00%
TNCC - PWDC LEASE	10,500	10,500	10,500	10,500	0.00%
COLONIAL SOIL & WATER CONSERV.	2,655	2,655	9,400	2,655	0.00%
HAMPTON ROADS PARTNERSHIP	4,900	4,900	4,900	4,900	0.00%
WILLIAMSBURG LAND CONSERVANCY	5,000	5,000	10,000	5,000	0.00%
HERITAGE HUMANE SOCIETY	14,000	14,000	14,000	14,000	0.00%
FARMERS' MARKET	3,800	3,800	3,800	3,800	0.00%
CROSSROADS	2,500	0	0	0	0.00%
HISTORIC TRIANGLE COLLABORATIVE	6,650	6,500	6,500	6,500	0.00%
FEDERAL FACILITIES ALLIANCE	6,479	6,479	7,034	6,479	0.00%
THIS CENTURY GALLERY	0	0	16,700	16,700	n/a
NASA AERONAUTICS SUPPORT TEAM	0	0	5,000	0	n/a
KINGSMILL CHAMPIONSHIP	0	15,000	15,000	15,000	0.00%
SUB-TOTAL	3,543,446	3,358,717	3,495,160	3,375,747	**0.51%**
TRANSPORTATION:					
WILLIAMSBURG AREA TRANSPORT	265,000	265,000	330,799	300,775	13.50%
N.N. / WMSBG INT. AIRPORT	4,245	4,245	5,627	4,245	0.00%
VIRGINIANS FOR HIGH SPEED RAIL	4,500	4,500	4,500	4,500	0.00%
SUB-TOTAL	273,745	273,745	340,926	309,520	**13.07%**
TOTAL CONTRIBUTIONS TO AGENCIES	4,514,540	4,324,335	4,563,056	4,370,287	**1.06%**

** All $2/night Lodging Tax Receipts passed-thru to Williamsburg Area Destination Marketing Committee*

CITY OF WILLIAMSBURG **UTILITY FUND - FISCAL YEAR 2014**

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGETED FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014
REVENUES:					
WATER SERVICE	4,140,893	4,139,455	4,452,000	4,200,000	4,431,000
SEWER SERVICE	1,378,041	1,440,225	1,400,000	1,460,000	1,460,000
OTHER SOURCES	1,793,518	219,126	239,000	257,760	241,040
INTEREST EARNINGS	8,536	29,772	10,000	30,000	26,000
WATER & SEWER AVAILABILITY	331,500	145,500	160,000	195,000	160,000
TRANSFERS-OPERATIONS	-2,218,462	-481,611	-209,046	-215,633	-145,881
TRANSFERS-CAPITAL PROJECTS	1,763,479	1,280,522	1,415,000	1,075,000	1,140,000
TOTAL REVENUE	7,197,505	6,772,989	7,466,954	7,002,127	7,312,159
EXPENSES:					
ADMINISTRATION	1,671,563	1,743,676	1,895,469	1,821,173	1,921,483
WATER TREATMENT	1,113,654	1,076,423	1,320,805	1,317,767	1,330,991
WATER SYSTEM	529,345	451,253	522,078	522,335	572,943
SEWAGE SYSTEM	1,863,605	1,986,564	1,989,356	2,006,606	2,038,854
DEBT SERVICE	255,859	234,551	249,246	249,246	237,888
SUPPLEMENTAL WATER	0	0	75,000	10,000	70,000
CAPITAL PROJECTS	1,763,479	1,280,522	1,415,000	1,075,000	1,140,000
TOTAL EXPENSES	7,197,505	6,772,989	7,466,954	7,002,127	7,312,159

Water Service - The Public Utilities department operates a water distribution system throughout the City. Commercial customers are billed monthly. Residential accounts are split into three sections of the City, each billed quarterly during alternate months to provide a constant cash flow for this Enterprise Fund. An analysis of proposed water rate increases is included in the appendix. Rates have increased for several years to pay debt service for a long-term raw water source to supplement the City's reservoir in times of drought. The agreement with the City of Newport News was signed in 2009.

Sewer Service - Sewer lines are maintained by the City, with 14 pump stations collecting and transmitting sewage to the Hampton Roads Sanitation District for treatment. Sewer charges are billed together with water, and both are based on consumption. Sewer charges are collected and paid to HRSD on a contractual basis. The City does not have any control over rates charged by HRSD, and have increased each of the past several years.

Other Sources - These revenues are made up of penalties, water and sewer connection fees, water tank antenna contracts, and other miscellaneous items. Development in the City dictates the amount of revenues provided by these sources, and is difficult to estimate from year to year. In FY 2011a $1.525 Million proffer was received from Riverside Hospital to fund the majority of a new water tank built near the Doctor's Hospital site.

Interest Earnings - Interest earnings in this fund, like any city fund, are a product of idle resources invested under the City's stringent investment policy, and current interest rates. The City has invested exclusively in the State's Local Government Investment Pool for the past several years. Due to the lingering decline in short-term rates, and use of $2 Million from Utility Fund reserves in 2009 for partial funding of the Newport News Water Agreement, interest earnings have been reduced to a fraction of recent years' levels. Beginning in FY 2012 certificates of deposit have provided higher yields than the State's LGIP.

Water & Sewer Availability - Availability fees are charges for a home or business to have access to existing water and sewer lines. Water and sewer connection charges, as discussed previously, are additional charges, based on the cost of constructing connections to a home or business. Availability fees increase as development takes place, and is difficult to estimate each year. Recent declines in building activity are proportional to availability fee revenue, and as reflected in the graph. The budget estimate for FY 2014 is $160,000.

Administration - Administration expenses account for 31% of the total utility fund. Three full-time persons make up the administrative staff of the utility department, with an unfilled position of Utility Engineer frozen for FY2014. Depreciation expenses have increased for next fiscal year based on last year's actual amounts. Overhead is reimbursed to the General Fund for all administrative functions performed by the City Manager's office, Engineering, and the Shop on a set percentage basis, as well as the Finance Department for billing, collection, and accounting activities. Depreciation (non-cash expense) of the City's intangible water rights purchased from Newport News is being depreciated over 25 years.

Water Treatment - The City owns and operates its own water filter plant located at Waller Mill Reservoir, in adjacent York County. The plant produces an average of 3.3 million gallons of water daily, and continues to provide safe drinking water to over 4,300 accounts. Expenses for the water treatment plant are estimated to increase about .8% for FY2014, mostly from increases in personnel costs. Capital expenses required by the water treatment plant are provided for in the Utility Fund Capital Improvement Program.

Water System - Water system personnel are responsible for managing the water distribution system, which consists of 60 miles of lines and three water tanks throughout the City, with a fourth tank under construction. Expenses for FY2014 are expected to increase by 9.8% from last fiscal year, mostly due to including funding for one extended-period vacancy for a municipal service worker position, where prior funding had inadvertently been eliminated.

Sewage System - The sewer system includes approximately 50 miles of sewer collection and transmission lines, and 14 pump stations within the City. The sewer system collects and pumps raw sewage to the Hampton Roads Sanitation District (HRSD) for treatment on a contractual basis. Overall, expenses for FY 2014 are expected to increase by 2.5%.

Debt Service – The remaining debt from the 1997 borrowing for Filter Plant renovations was repaid two years early in 2010 in order to save interest costs. The City borrowed $10 Million in a bank-qualified loan, and refinanced this debt in October, 2010 to take advantage of historically low long-term interest rates. The City obtained strong bond ratings from Standard & Poor's (AA+) and Moody's (Aa1) as part of this refinancing. Principal payments on bonds are treated as fund liabilities and not budgeted as expenses in this enterprise fund.

Supplemental Water - The City pays for supplemental water if & when the reservoir's water levels are low, especially during drought conditions. Charges for water, if needed and pumped to the City, are based on usage. No water has been purchased since 2003. $65,000 is included in the FY2014 budget for supplemental water.

CITY OF WILLIAMSBURG **PUBLIC ASSISTANCE FUND - FISCAL YEAR 2014**

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGETED FY 2013	ADOPTED FY 2014
REVENUES:				
STATE	457,332	508,216	572,322	632,813
FEDERAL	715,791	740,913	627,216	591,382
MISCELLANEOUS	47,954	41,822	0	0
CITY - GENERAL FUND	601,751	601,751	772,707	798,751
RESERVES	-67,191	29,460	48,525	49,214
TOTAL REVENUES	1,755,637	1,922,162	2,020,770	2,072,160
EXPENDITURES:				
HEALTH AND WELFARE	1,755,637	1,922,162	2,020,770	2,072,160
TOTAL EXPENDITURES	1,755,637	1,922,162	2,020,770	2,072,160

CITY OF WILLIAMSBURG **GOVERNMENTAL FUNDS - FISCAL YEAR 2014**

SCHEDULE OF BUDGETED REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES

	General Fund	Sales Tax Fund (General Capital Improvement Fund)	Public Assistance Fund	Total
Fund Balance June 30, 2012 [audited]	$34,635,310	-$6,792,965	$360,666	$28,203,011
Estimated Revenues - Fiscal 2013	$32,514,751	$4,460,425	$2,020,770	$38,995,946
Estimated Expenditures - Fiscal 2013	-$32,007,021	-$4,932,602	-$2,020,770	-$38,960,393
Estimated Encumbrances - Capital Improvements**	- -	-$2,420,000	- -	-$2,420,000
Estimated Fund Balance June 30, 2013	$35,143,040	-$9,685,142	$360,666	$25,818,564
Estimated Revenues - Fiscal 2014				
General Property Taxes	$12,652,720	- -	- -	$12,652,720
Other Local Taxes	$14,211,000	$4,200,000	- -	$18,411,000
Licenses and Permits	$134,630	- -	- -	$134,630
Fines and Forfeitures	$220,500	- -	- -	$220,500
Revenue from Use of Money & Property	$627,325	$100,000	- -	$727,325
Charges for Services	$423,850	- -	- -	$423,850
Miscellaneous	$1,709,663	$492,000	- -	$2,201,663
Courthouse (contingency)	$0	$150,000		
Intergovernmental	$3,196,887	- -	$2,022,946	$5,219,833
Total Revenues	$33,176,575	$4,942,000	$2,022,946	$39,991,521
Estimated Expenditures - Fiscal 2014				
General Government Administration	-$3,941,920	-$5,790,000	- -	-$9,731,920
Judicial Administration	-$420,000	- -	- -	-$420,000
Public Safety	-$9,378,764	-$504,000	- -	-$9,882,764
Public Works	-$3,418,471	-$1,331,000	- -	-$4,749,471
Health and Welfare	-$1,244,177	- -	-$2,072,160	-$3,316,337
Education	-$8,380,656	-$217,130	- -	-$8,597,786
Parks, Recreation, and Cultural	-$2,185,058	-$90,000	- -	-$2,275,058
Community Development	-$4,303,385	- -	- -	-$4,303,385
Courthouse (contingency)	- -	-$150,000		-$150,000
Debt Service	- -	-$836,177	- -	-$836,177
Total Expenditures/Expenses	-$33,272,430	-$8,918,307	-$2,072,160	-$44,262,897
Other Sources & Uses:				
Bond Proceeds	- -	$5,500,000	- -	$5,500,000
Estimated Fund Balances June 30, 2014	$35,047,185	-$8,161,449	$311,452	$27,197,188
Estimated General Fund - Fund Balance	$35,047,185	-$8,161,449		$26,885,736
General Fund - % of FY 2014 Operating Revenues				81.0%
General Fund Reserve Policy (% of operating revenues)				35.0%

* General Fund & Sales Tax Fund are combined in the General Fund in the Comprehensive Annual Financial Report in compliance with generally accepted accounting principals.

**Amounts encumbered include carryover balances for street reconstruction, renovation projects of the joint school system, underground wiring projects on Page St., and sidewalk improvements.

Total General Fund reserves as of June 30, 2012 were $27.8 Million, and are expected to decline to $25.4 Million at June 30, 2013, a reduction of 8.7%, mostly from continued pay-as-you-go financing of capital projects.

For FY 2013 capital projects spending will exceed revenues, and will require use of reserves of approximately $.5 Million.

Total estimated General Fund balance will be approximately $26.9 Million at June 30, 2014, and will continue to be above City Council's 35% reserve policy.

CITY OF WILLIAMSBURG **UTILITY FUND - FISCAL YEAR 2014**

SCHEDULE OF BUDGETED REVENUES, EXPENSES, AND CHANGES IN WORKING CAPITAL

	Utility Fund
Working Capital-June 30, 2012 [audited]***	$3,969,774
Estimated Revenues - Fiscal 2013	$6,142,760
Estimated Expenses - Fiscal 2013	-$7,002,127
Sub-total Estimated Working Capital - June 30, 2013	$3,110,407
Less Debt Service Principal Payments	-$567,905
Add Depreciation Expense (non-cash item)	$845,000
Estimated Working Capital June 30, 2013	$3,387,502
Estimated Revenues - Fiscal 2014	
Revenue from Use of Money & Property	$26,000
Charges for Services	$6,292,040
Total Revenues	$6,318,040
Estimated Expenses - Fiscal 2014	
Public Utilities - Operations	-$6,172,159
Capital Projects	-$1,140,000
Total Expenditures/Expenses	-$7,312,159
Subtotal Working Capital June 30, 2014	$2,393,383
Less Debt Service Principal Payments	-$581,011
Add Depreciation Expense (non-cash item)	$845,000
Estimated Working Capital - June 30, 2014	$2,657,372

***Working capital is the excess of current assets over current liabilities-approximates cash.

General Fund includes the City's Sales Tax CIP

GOVERNMENTAL FUNDS — REVENUE / EXPENDITURE TRENDS - 1982-2012

A trend analysis of the City's governmental funds operations shows how cycles of saving and spending have balanced over time to maintain adequate cash reserves:

1982-89 Although revenues kept rising 5% per year, the use of accumulated reserves were necessary to fund completion of major road repairs, a new municipal building, and a long list of other projects city-wide between 1988 and 1989.

1990-92 These years brought an overall revenue growth rate of 5.9%, while experiencing a cut in spending averaging 4% for the three-year period. This was again brought on by deferring capital projects. This period also brought about increases in fund balances totaling $2.46 million.

1993-94 Capital projects completed in 1993 brought overall spending to $18 million, an 18% increase over 1992. Because spending was held in check while revenues were increasing in prior years, accumulated reserves were available to finance these projects.

1995-96 Conservative spending combined with a strong local tourist economy provided the City with total fund balances in excess of $17 million at June 30, 1996. These reserves enabled completion of necessary capital projects during the following few fiscal years.

1997-98 In an effort to maintain prudent reserve levels, $8 million in bank qualified borrowing was used to fund the renovation of Matthew Whaley School and the Library. In addition construction began on the Municipal Center Plaza, joint Courthouse, and the water treatment plant. Capital spending and commitments totaled $22.26 million for these projects with completion in June, 1999. Total general fund expenditures outpaced revenues by $6.2 million during this two-year period.

1999-2001 The City Square Green and Plaza and the joint Courthouse were completed. Total capital spending was $14.2 million over this two year period, ending with reserves of $14.9 million. The Quarterpath Rec. Center expansion was well underway. Stormwater, street construction projects, and other public works improvements were completed. General Fund reserves increased to $17.3 Million. Utility Fund working capital also increased by $1 Million to $4.8 Million, largely again with the delay of capital projects.

2002 The Quarterpath Recreation Center expansion was completed, the Prince George Parking Garage (PGPG) was approved and site work began, and the Williamsburg Transportation Center was renovated. General Fund reserves increased by $8.6 Million, largely by borrowing $7.5 Million to finance the parking garage.

2003 Underground wiring for the Richmond Road improvement project, property acquisitions for the City's economic development plans, and continued construction of the parking garage were the major capital projects for FY 2003. General Fund reserves decreased overall by $3.5 Million, to $22.4 Million during the year.

2004 Parking garage was completed and operating in March, 2004. Prince George streetscape project was nearing completion at fiscal year end. Additional property was acquired for the Treyburn Drive extension. General Fund reserves decreased by $1.5 Million, to $20.9 Million during the year.

2005 Revenues exceeded spending in Fiscal Year 2005 as the preparation for expensive capital projects – such as the Richmond Road reconstruction and the Treyburn Drive extension – continued. Underground wiring continued along Monticello Avenue. Bonds were issued for $8.5 Million to pay for the 3rd High School and refinance the Parking Garage, and as a result, General Fund reserves increased by $9.7 Million to $30.6 Million.

2006 Capital projects totaling $4.4 Million were completed in FY 2006. Construction on Richmond Road and Treyburn Drive was well underway at year end, underground wiring was completed on Monticello Avenue, and construction began on Warhill High and Matoaka Elementary Schools. General Fund reserves increased $1.9 Million to $32.5 Million.

2007 Treyburn Drive, Richmond Road, and Redoubt Park projects were completed. Major roof replacements were undertaken at the Police, Fire, and Library buildings. Warhill High and Matoaka Elementary schools were almost completed. General Fund reserves decreased from $32.5 Million to $30.2 Million.

2008 Capital spending in FY2008 included Quarterpath Road improvements, maintenance on three city bridges, underground wiring projects, and the purchase of a former motel property for economic development. General Fund reserves decreased from $30.2 Million to $29.0 Million.

2009 Major FY2009 projects included Kiwanis Park Ballfield improvements, the Emergency Operations Center, and design phase of the renovation and expansion of the Municipal Building. General Fund reserves decreased from $29.0 Million to $26.4 Million, well beyond the City's 35% reserve policy.

2010 Projects included emergency restoration work on Merrimac Trail to stabilize the roadway at a cost of $.6 Million, $2.7 Million for work completed by June 2010 on the Municipal Building renovation and addition, and school projects costs, including two new schools, at a cost of $1.5 Million. Fund Balance decreased slightly from $26.4 Million to $26.0 Million, with a reserve ratio of 59.2% of revenues for the year.

2011 The Municipal building project was essentially completed, along with school projects, and street resurfacing. Operating budget experienced a $2.3 Million surplus, and Fund Balance remained at $26.5 Million, with the reserve ratio at 70.8%.

2012 New ballfield lighting was installed at Quarterpath Park. The Fire Department ordered a new ladder truck in the amount of $1.1 Million. School projects, street resurfacing, and final payments for the Municipal building project were made. Operating budget experienced a $1.3 Million surplus, and Unassigned Fund Balance remained at $25.3 Million, with the reserve ratio at 77%.

Governmental Funds-Actual Revenue/Expenditure Historic Trends

Source: City of Williamsburg Comprehensive Annual Financial Reports

Governmental Funds include General & Special Revenue Funds*

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
REVENUES							
	REVENUE FROM LOCAL SOURCES:						
	REAL PROPERTY TAXES						
001-0110-0101	CURRENT FY 2014 TAXES	9,679,174	9,194,055	9,150,000	9,150,000	9,460,000	3.39%
001-0110-0102	DELINQUENT TAXES	171,453	185,233	130,000	140,000	140,000	7.69%
	TOTAL REAL PROPERTY TAXES	9,850,627	9,379,288	9,280,000	9,290,000	9,600,000	3.45%
	PUBLIC SERVICES TAXES						
001-0110-0201	REAL ESTATE TAXES	317,727	316,061	335,000	342,000	342,000	2.09%
001-0110-0203	PERSONAL PROPERTY TAXES	567	0	0	120	120	
	TOTAL PUBLIC SERVICE TAXES	318,294	316,061	335,000	342,120	342,120	2.13%
	PERSONAL PROPERTY TAXES						
001-0110-0301	CURRENT FY 2014 TAXES	1,169,859	1,213,412	1,247,500	1,300,000	1,350,000	8.22%
001-0110-0302	DELINQUENT TAXES	22,767	23,138	25,000	25,000	25,000	0.00%
	TOTAL PERSONAL PROPERTY TAXES	1,192,626	1,236,550	1,272,500	1,325,000	1,375,000	8.06%
	BUSINESS PROPERTY TAXES						
001-0110-0401	CURRENT FY 2014 TAXES	1,329,808	1,305,993	1,317,500	1,260,000	1,225,000	-7.02%
001-0110-0402	DELINQUENT TAXES	21,061	18,734	20,000	20,000	20,000	0.00%
	TOTAL BUSINESS PROPERTY TAXES	1,350,869	1,324,727	1,337,500	1,280,000	1,245,000	-6.92%
	PENALTIES AND INTEREST ON TAXES						
001-0110-0601	PENALTIES - PROPERTY TAXES	57,337	49,475	30,000	35,000	35,000	16.67%
001-0110-0601A	NON-FILE FEES	16,356	16,607	10,000	10,000	12,000	20.00%
001-0110-0602	INTEREST- PROPERTY TAXES	30,581	28,950	16,000	20,000	20,000	25.00%
001-0110-0603	PENALTIES-ROOM AND MEAL TAX	21,668	13,435	13,000	13,000	13,000	0.00%
001-0110-0604	INTEREST-ROOM AND MEAL TAX	2,514	1,828	1,800	1,800	1,800	0.00%
001-0110-0605	PENALTIES-BUSINESS LICENSES	12,083	9,614	8,000	8,000	8,000	0.00%
001-0110-0606	INTEREST-BUSINESS LICENSES	1,405	1,238	800	800	800	0.00%
	TOTAL PENALTIES AND INTEREST	141,944	121,147	79,600	88,600	90,600	13.82%
	TOTAL GENERAL PROPERTY TAXES	12,854,360	12,377,773	12,304,600	12,325,720	12,652,720	2.83%
	OTHER LOCAL TAXES						
	CONSUMER UTILITY TAXES						
001-0120-0201	DOMINION POWER	203,571	201,177	200,000	200,000	200,000	0.00%
001-0120-0202A	COMMUNICATIONS SALES TAX	748,848	733,623	750,000	740,000	740,000	-1.33%
001-0120-0203	VIRGINIA NATURAL GAS	97,389	94,611	90,000	90,000	90,000	0.00%
	TOTAL CONSUMER UTILITY TAXES	1,049,808	1,029,411	1,040,000	1,030,000	1,030,000	-0.96%
	BUSINESS LICENSE TAXES (BPOL)						
001-0120-0301	CONTRACTING	182,563	183,364	210,000	221,000	210,000	0.00%
001-0120-0302	RETAIL SALES	658,799	702,393	640,000	680,000	682,000	6.56%
001-0120-0303	PROFESSIONAL	217,140	234,839	215,000	235,000	235,000	9.30%
001-0120-0304	REPAIRS & PERSONAL BUSINESS	435,405	453,040	420,000	410,000	420,000	0.00%
001-0120-0305	WHOLESALE	3,253	3,030	2,600	3,000	3,000	15.38%
	TOTAL BUSINESS LICENSE TAXES	1,497,160	1,576,666	1,487,600	1,549,000	1,550,000	4.19%
	FRANCHISE LICENSE TAXES						
001-0120-0401	COX-PEG FEES	0	22,291	22,000	22,000	22,000	
001-0120-0402	GAS & ELECTRIC	67,753	60,858	65,000	65,000	65,000	0.00%
001-0120-0403	TELEPHONE	40,838	40,183	40,000	40,000	40,000	0.00%
001-0120-0404	OTHER	2,430	2,530	2,000	2,000	2,000	0.00%
	TOTAL FRANCHISE LICENSE TAXES	111,021	125,862	129,000	129,000	129,000	0.00%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	MISCELLANEOUS TAXES						
001-0120-0600	BANK STOCK TAXES	202,189	192,536	200,000	192,000	190,000	-5.00%
001-0120-0701	RECORDATION TAXES	141,452	185,662	140,000	140,000	160,000	14.29%
001-0120-0800	CIGARETTE TAXES	148,032	147,870	180,000	180,000	180,000	0.00%
	TOTAL MISCELLANEOUS TAXES	491,673	526,068	520,000	512,000	530,000	
	ROOM & MEAL TAXES						
001-0121-0000	ROOM TAXES	3,384,922	3,396,446	3,450,000	3,380,000	3,300,000	-4.35%
001-0121-0050	$2 LODGING TAXES *(FOR WADMC)*	1,299,244	1,264,046	1,300,000	1,300,000	1,300,000	0.00%
001-0121-0100	MEAL TAXES	5,989,446	6,277,434	6,350,000	6,350,000	6,372,000	0.35%
	TOTAL ROOM & MEAL TAXES	10,673,612	10,937,926	11,100,000	11,030,000	10,972,000	-1.15%
	TOTAL - OTHER LOCAL TAXES	13,823,274	14,195,933	14,276,600	14,250,000	14,211,000	-0.46%
	TOTAL - ALL TAXES	26,677,634	26,573,706	26,581,200	26,575,720	26,863,720	1.06%
	LICENSES AND PERMITS						
001-0130-0100	ANIMAL LICENSES (DOG)	2,257	3,056	2,000	2,000	2,000	0.00%
001-0130-0302	RENTAL INSPECTION FEES	2,300	7,950	5,000	5,000	5,000	0.00%
001-0130-0303	ON STREET PARKING PERMITS	6,495	6,825	6,200	6,500	6,500	4.84%
001-0130-0304	LAND USE APPLICATION FEES	2,766	809	1,000	1,200	1,200	20.00%
001-0130-0305	TRANSFER FEES	856	842	500	500	500	0.00%
001-0130-0306	ZONING ADVERTISING FEES	1,200	2,100	2,000	2,000	2,000	0.00%
001-0130-0307	ZONING & SUBDIVISION PERMITS	4,690	500	2,000	1,000	1,000	-50.00%
001-0130-0308	BUILDING PERMITS	45,546	57,797	45,000	45,000	45,000	0.00%
001-0130-0309	BUILDING INSPECTION FEES	360	120	300	300	300	0.00%
001-0130-0310	ELECTRICAL PERMITS	16,355	19,926	18,000	15,000	15,000	-16.67%
001-0130-0311	ELECTRICAL INSPECTION FEES	0	40	200	200	200	0.00%
001-0130-0312	PLUMBING PERMITS	14,116	16,949	16,000	12,000	12,000	-25.00%
001-0130-0313	PLUMBING INSPECTION FEES	40	0	40	40	40	0.00%
001-0130-0314	MECHANICAL PERMITS	15,303	18,232	15,000	15,000	15,000	0.00%
001-0130-0314A	MECHANICAL INSPECTION PERMITS	0	0	100	100	100	0.00%
001-0130-0319	SIGN PERMITS & INSPECTION FEES	4,125	3,850	2,000	2,000	2,000	0.00%
001-0130-0320	RIGHT OF WAY PERMITS	2,200	2,380	1,500	1,500	1,500	0.00%
001-0130-0322	ELEVATOR PERMITS	7,315	8,175	4,000	4,000	4,000	0.00%
001-0130-0323	OCCUPANCY PERMITS	555	1,312	1,100	1,100	1,100	0.00%
001-0130-0324	EROSION & SEDIMENT CONTROL PERM	6,730	5,520	2,500	2,500	2,500	0.00%
001-0130-0327	SOLICITOR PERMITS	255	940	500	500	500	0.00%
001-0130-0331	TAXI DRIVER	975	1,325	800	800	800	0.00%
001-0130-0333	FIRE PREVENTION	600	950	400	400	400	0.00%
001-0130-0335	FIRE PROTECTION	3,154	8,087	3,900	3,900	3,900	0.00%
001-0130-0335A	FIRE PROTECTION INSPECTION	40	0	40	40	40	0.00%
001-0130-0336	REZONING	0	930	400	1,000	1,000	150.00%
001-0130-0338	PRECIOUS METAL PERMIT	600	800	600	600	600	0.00%
001-0130-0340	TOUR GUIDES	7,100	5,000	2,400	2,400	2,400	0.00%
001-0130-0349	SITE PLAN REVIEW FEES	3,845	2,497	4,000	4,000	4,000	0.00%
001-0130-0405	GAS PERMITS	4,330	4,894	4,000	4,000	4,000	0.00%
001-0130-0406	GAS INSPECTION FEES	0	0	50	50	50	0.00%
	TOTAL LICENSES AND PERMITS	154,108	181,806	141,530	134,630	134,630	-4.88%
	FINES						
001-0140-0101	COURT FINES	108,047	153,107	102,000	120,000	120,000	17.65%
001-0140-0102	PARKING FINES	113,345	106,201	100,000	100,000	100,000	0.00%
001-0140-0103	CODE VIOLATIONS	375	0	500	500	500	0.00%
	TOTAL FINES	221,767	259,308	202,500	220,500	220,500	8.89%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	REVENUE FROM USE OF MONEY & PROPERTY						
001-0150-0201	RENT - GENERAL PROPERTY	19,185	3,733	1,200	1,200	1,200	0.00%
001-0150-0201A	RENT- LONGHILL PROPERTY	9,456	14,456	9,450	9,450	9,450	0.00%
001-0150-0201B	RENT- CITY SQUARE - LOTS 1,2,3	43,340	37,788	45,000	45,000	46,175	2.61%
001-0150-0202	RENT - COMMUNITY BLDG.	46,641	39,915	38,000	38,000	38,000	0.00%
001-0150-0203	RENT- MUNICIPAL CENTER	13,732	14,144	14,500	14,500	14,900	2.76%
001-0150-0204	PGPG PARKING FEES	248,370	263,428	240,000	280,000	290,000	20.83%
001-0150-0205	SALE OF SURPLUS EQUIPMENT	30,825	15,372	9,000	105,000	9,000	0.00%
001-0150-0207	RENT - TRAIN STATION	119,720	122,520	122,000	122,000	123,800	1.48%
001-0150-0207A	COMMISSIONS-TRAIN STATION	1,538	1,839	1,300	3,000	3,000	130.77%
001-0150-0208	RENT - STRYKER BLDG	3,770	9,260	6,000	6,000	6,000	0.00%
001-0150-0213	RENT - 210-A STRAWBERRY PLAINS	0	0	0	0	10,500	
001-0150-0215	RENT - TRIANGLE BLDG	0	0	0	0	75,300	
	TOTAL- USE OF MONEY & PROPERTY	536,577	522,455	486,450	624,150	627,325	28.96%
	CHARGES FOR SERVICES						
001-0160-0103	SHERIFF FEES	1,414	1,307	1,350	1,350	1,350	0.00%
001-0160-0201	COMMONWEALTH ATTORNEY FEES	805	392	250	250	250	0.00%
	TOTAL CHARGES FOR SERVICES	2,219	1,699	1,600	1,600	1,600	0.00%
	CHARGES FOR PARKS & RECREATION						
001-0161-0302	SWIMMING POOL FEES	5,451	6,154	6,800	2,338	0	-100.00%
001-0161-0303	TENNIS FEES	32,482	38,925	38,000	38,000	38,000	0.00%
001-0161-0304	WALLER MILL PARK RENTALS	64,968	63,600	62,000	64,000	64,500	4.03%
001-0161-0304A	WALLER MILL PARK-ENTRANCE FEES	41,211	39,564	40,000	38,500	40,000	0.00%
001-0161-0305	VENDING MACHINES-QUARTERPATH	409	388	400	750	750	87.50%
001-0161-0306	CLASSES	17,444	19,128	18,000	18,000	18,000	0.00%
001-0161-0307	ATHLETICS	164,883	163,185	172,000	160,000	165,000	-4.07%
001-0161-0308	MISCELLANEOUS	37,881	50,318	37,000	40,000	40,000	8.11%
001-0161-0309	WALLER MILL DOG PARK FEES	6,654	6,562	6,400	6,400	6,400	0.00%
001-0161-0310	WALLER MILL PARK PROGRAMS	8,000	3,378	3,400	3,000	3,000	-11.76%
001-0161-0311	WALLER MILL PARK RETAIL SALES	10,837	10,197	9,500	10,000	10,000	5.26%
	TOTAL CHARGES - PARKS & RECREAT	390,220	401,399	393,500	380,988	385,650	-1.99%
	CHARGES-PLANNING & COMM. DEVELOPMENT						
001-0161-0601	SALE OF MAPS, SURVEYS, ETC	1,477	1,435	1,000	1,000	1,000	0.00%
001-0161-0602	SALE OF PUBLICATIONS	20	1,712	600	600	600	0.00%
001-0161-0603	SALE OF CEMETERY LOTS	22,520	15,680	16,000	16,000	16,000	0.00%
001-0161-0604	GRAVE OPENINGS	14,950	20,250	15,000	15,000	15,000	0.00%
001-0161-0605	GRAVE STONE FOUNDATIONS	4,775	3,625	4,000	4,000	4,000	0.00%
	TOTAL CHARGES-PLAN. & COMM. DEV	43,742	42,702	36,600	36,600	36,600	0.00%
	MISCELLANEOUS						
001-0189-0902	PAYMENTS IN LIEU OF TAXES	96,120	92,750	96,000	99,000	99,000	3.13%
001-0189-0905	EMS RECOVERY FEES	409,588	463,534	530,000	530,000	530,000	0.00%
001-0189-0910	EMERGENCY SVCS AGREEMENT	0	0	0	0	250,000	
001-0189-0916	OTHER	50,900	47,374	30,000	30,000	30,000	0.00%
001-0189-0919	ROYALTIES	121	383	275	275	275	0.00%
001-0189-0921	FISCAL AGENT FEES	0	0	0	14,245	18,850	
001-0189-0925	PORT ANNE MTCE FEES	6,123	4,457	6,304	6,538	6,538	3.71%
001-0189-0930	DEBT SET-OFF ADMIN FEES	0	6,304	0	0	0	
	TOTAL MISCELLANEOUS	562,852	614,802	662,579	680,058	934,663	41.06%
	REVENUE FROM THE COMMONWEALTH						
	NON-CATEGORICAL AID						
001-0220-0106	TAX ON DEEDS (GRANTORS TAX)	49,845	54,547	50,000	50,000	50,000	0.00%
001-0220-0107	ROLLING STOCK TAXES	9,046	8,408	9,000	9,000	9,000	0.00%
001-0220-0108	RENTAL CAR TAXES	10,604	17,423	12,000	12,000	12,000	0.00%
	TOTAL NON-CATEGORICAL AID	69,495	80,378	71,000	71,000	71,000	0.00%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	SHARED COSTS						
001-0230-0300	COMMISSIONER OF THE REVENUE	69,878	69,359	69,200	69,200	69,200	0.00%
001-0230-0400	TREASURER	17,333	16,669	16,500	16,500	16,500	0.00%
001-0230-0500	MEDICAL EXAMINER	0	0	200	200	200	0.00%
001-0230-0600	REGISTRAR / ELECTORAL BOARD	38,385	40,468	36,700	36,700	36,700	0.00%
	TOTAL SHARED COSTS	125,596	126,496	122,600	122,600	122,600	0.00%
	EDUCATION						
001-0240-0201	STATE SALES TAX	827,078	845,143	772,468	775,000	985,974	27.64%
	OTHER CATEGORICAL AID						
001-0240-0401	599 FUNDS	386,896	373,312	373,313	373,313	373,313	0.00%
001-0240-0402	EMERGENCY PREP. GRANT	25,000	25,000	25,000	25,000	25,000	0.00%
001-0240-0402A	FEMA GRANTS	0	137,245	0	137,245	0	0.00%
001-0240-0406	STREET & SIDEWALKS	1,426,219	1,479,180	1,479,180	1,535,285	1,565,000	5.80%
001-0240-0407	FIRE PROGRAMS	34,643	41,955	31,000	33,846	35,000	12.90%
001-0240-0408	EMS FUNDS - 4 FOR LIFE	15,493	15,162	14,000	14,000	14,000	0.00%
001-0240-0411	LITTER PREVENTION & RECYCLING	5,910	5,000	5,000	7,216	5,000	0.00%
001-0240-0413	FEDERAL GRANTS	17,000	2,778	0	0	0	
001-0240-0414	DMV EQUIPMENT GRANTS	0	10,500	0	0	0	
001-0240-0475	HOUSING/CD GRANTS	25,000	0	0	0	0	0.00%
	TOTAL OTHER CATEGORICAL AID	1,936,161	2,090,132	1,927,493	2,125,905	2,017,313	4.66%
	TOTAL REVENUE FROM COMMONWEALTH	2,958,330	3,142,149	2,893,561	3,094,505	3,196,887	10.48%
	NON-REVENUE RECEIPTS						
001-0410-0500	UTILITY FUND-OVERHEAD CHARGES	547,833	620,412	600,000	620,000	620,000	3.33%
001-0410-0600	ARTS COMMISSION	65,000	65,000	65,000	65,000	65,000	0.00%
001-0410-0800	OVERTIME / POLICE SERVICES	41,588	59,973	55,000	55,000	55,000	0.00%
001-0410-0900	OVERTIME / FIRE SERVICES	25,218	28,814	26,000	26,000	35,000	34.62%
	TOTAL NON-REVENUE RECEIPTS	679,639	774,199	746,000	766,000	775,000	3.89%
TOTAL OPERATING REVENUES BEFORE TRANSFERS		32,227,088	32,514,225	32,145,520	32,514,751	33,176,575	**3.21%**
	TRANSFERS						
001-0510-0103	TRANSFER - FROM (TO) RESERVES	(2,346,239)	(1,277,023)	231,777	(507,730)	95,855	
	TOTAL GENERAL FUND REVENUES	29,880,849	31,237,202	32,377,297	32,007,021	33,272,430	2.76%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
EXPENDITURES							
	CITY COUNCIL						
001-1101-1001	SALARIES	38,400	38,400	38,400	38,400	38,400	0.00%
001-1101-2001	FICA	2,938	2,938	2,938	2,938	2,938	0.00%
001-1101-3002	PROFESSIONAL SERVICES - AUDIT	42,600	44,800	47,000	47,000	49,400	5.11%
001-1101-3006	PRINTING / NEWSLETTER	3,903	1,823	4,000	4,000	3,000	-25.00%
001-1101-3007	ADVERTISING	3,777	2,343	3,000	3,000	3,000	0.00%
001-1101-3008	SPECIAL EVENTS	7,291	6,626	38,000	22,000	5,000	-86.84%
001-1101-5201	POSTAGE	2,333	1,601	1,500	1,500	1,500	0.00%
001-1101-5307	PUBLIC OFFICIAL LIABILITY	10,539	10,104	10,400	9,811	9,811	-5.66%
001-1101-5401	OFFICE SUPPLIES	939	858	1,000	1,000	1,000	0.00%
001-1101-5413	OTHER OPERATING SUPPLIES	1,722	829	2,000	2,000	2,000	0.00%
001-1101-5501	TRAVEL - MILEAGE	0	52	300	300	300	0.00%
001-1101-5504	TRAVEL - CONFERENCES	698	2,001	3,000	3,000	3,000	0.00%
001-1101-5801	DUES & ASSOCIATION MEMBERSHIPS	7,333	7,139	8,000	8,000	8,000	0.00%
001-1101-5869	MAYOR'S CONTINGENCY	2,955	1,700	3,000	3,000	3,000	0.00%
001-1101-5893	NATIONAL CITIZEN SURVEY	4,000	0	6,000	4,000	5,500	0.00%
001-1101-7007	ADP EQUIPMENT	0	0	420	420	420	0.00%
	TOTAL CITY COUNCIL	129,428	121,214	168,958	150,369	136,269	-19.35%
	CLERK OF COUNCIL / COMMUNICATION						
001-1102-1001	SALARIES	104,234	109,829	115,607	115,607	117,962	2.04%
001-1102-2001	FICA	7,860	8,255	8,844	8,844	9,024	2.04%
001-1102-2002	RETIREMENT [VRS]	16,863	17,803	18,646	18,646	19,026	2.04%
001-1102-2004	DENTAL	756	1,356	0	0	0	
001-1102-2005	HOSPITALIZATION	15,107	15,605	15,600	11,478	12,000	-23.08%
001-1102-2006	GROUP LIFE INSURANCE	287	303	1,511	1,511	1,390	-8.02%
001-1102-2010	WORKERS COMPENSATION	17	17	20	20	20	0.00%
001-1102-2016	TRAINING	294	70	500	500	500	0.00%
001-1102-3006	ORDINANCES	6,075	2,043	7,000	7,000	7,000	0.00%
001-1102-5401	OFFICE SUPPLIES	186	382	300	300	300	0.00%
001-1102-5413	OTHER OPERATING SUPPLIES	516	689	600	600	600	0.00%
001-1102-5501	TRAVEL - MILEAGE	0	0	100	100	100	0.00%
001-1102-5504	TRAVEL - CONFERENCES	799	526	1,500	1,500	1,000	-33.33%
001-1102-5801	DUES & ASSOCIATION MEMBERSHIPS	350	805	900	900	900	0.00%
001-1102-5894	PUBLICATION RESOURCES	0	55	2,500	2,500	1,000	-60.00%
001-1102-7007	ADP EQUIPMENT	494	0	0	0	0	
	TOTAL CLERK OF COUNCIL	153,838	157,738	173,628	169,506	170,822	-1.62%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	CITY MANAGER						
001-1201-1001	SALARIES	309,991	318,682	335,330	335,330	342,067	2.01%
001-1201-1003	PART-TIME SALARIES	22,899	20,156	25,000	25,000	25,000	0.00%
001-1201-2001	FICA	21,564	22,927	27,565	27,565	28,081	1.87%
001-1201-2002	RETIREMENT [VRS]	50,076	51,639	54,084	55,262	56,344	4.18%
001-1201-2004	DENTAL	2,545	5,159	0	0	0	
001-1201-2005	HOSPITALIZATION	22,341	23,547	23,600	25,145	26,300	11.44%
001-1201-2006	GROUP LIFE INSURANCE	853	879	4,383	4,383	4,383	0.00%
001-1201-2010	WORKERS COMPENSATION	334	333	372	372	372	0.00%
001-1201-2011	CAR ALLOWANCE	6,923	7,477	7,200	7,200	7,200	0.00%
001-1201-3001	PROFESSIONAL SERVICES-HEALTH	2,625	3,185	3,000	3,150	3,200	6.67%
001-1201-3006	PRINTING	209	2,407	500	500	500	0.00%
001-1201-3007	ADVERTISING	54	854	300	300	300	0.00%
001-1201-5201	POSTAGE	1,548	1,392	1,700	1,700	1,700	0.00%
001-1201-5203	TELECOMMUNICATION	8,020	6,354	5,000	6,000	5,000	0.00%
001-1201-5305	MOTOR VEHICLE INSURANCE	920	848	920	768	768	-16.52%
001-1201-5307	PUBLIC OFFICIAL LIABILITY	7,904	7,578	7,800	7,358	7,358	-5.67%
001-1201-5308	GENERAL LIABILITY	216	212	250	197	197	-21.20%
001-1201-5401	OFFICE SUPPLIES	4,337	2,285	4,000	3,500	4,000	0.00%
001-1201-54083	GAS & OIL	348	832	700	700	700	0.00%
001-1201-5411	BOOKS & SUBSCRIPTIONS	486	774	500	500	500	0.00%
001-1201-5413	OTHER OPERATING SUPPLIES	4,589	3,082	5,000	4,000	5,000	0.00%
001-1201-5501	TRAVEL - MILEAGE	596	497	800	800	800	0.00%
001-1201-5504	TRAVEL - CONFERENCES	11,259	11,636	10,000	10,000	11,000	10.00%
001-1201-5801	DUES & ASSOCIATION MEMBERSHIPS	6,473	5,933	7,000	7,000	7,000	0.00%
001-1201-7002	FURNITURE & FIXTURES	606	0	0	0	0	
001-1201-7007	ADP EQUIPMENT	329	0	0	0	0	
	TOTAL CITY MANAGER	488,045	498,668	525,004	526,730	537,769	2.43%
	NON-DEPARTMENTAL						
001-1202-5869	CONTINGENCY	134,860	391,833	101,174	50,000	100,000	-1.16%
001-1202-5870	AID TO THE COMMONWEALTH	36,265	48,941	34,000	42,003	0	-100.00%
001-1202-5872	CREDIT CARD FEES	14,338	17,433	15,000	15,000	18,000	20.00%
001-1202-5873	COMPENSATION ALLOWANCE	0	0	0	0	95,000	
001-1202-5873A	HEALTHCARE CONTINGENCY	0	0	90,000	0	0	
001-1202-5874	LINE OF DUTY	0	17,483	35,000	36,509	41,000	17.14%
001-1202-5875	ECONOMIC DEVELOP. CONTINGENCY	50,000	39,542	100,000	100,000	100,000	0.00%
001-1202-5891	PERFORMANCE MEASUREMENT	5,550	5,550	5,550	5,550	5,550	0.00%
	TOTAL NON-DEPARTMENTAL	241,013	520,782	380,724	249,062	359,550	-5.56%
	ECONOMIC DEVELOPMENT						
001-1203-1001	SALARIES	84,820	89,862	105,096	105,000	142,866	35.94%
001-1203-2001	FICA	6,653	6,886	8,042	8,000	10,929	35.90%
001-1203-2002	RETIREMENT-VRS	14,053	14,567	16,967	16,860	23,042	35.81%
001-1203-2004	DENTAL	64	138	0	0	0	
001-1203-2005	HOSPITALIZATION	0	0	3,720	4,960	10,692	187.42%
001-1203-2006	GROUP LIFE INSURANCE	240	248	1,361	1,115	1,683	23.68%
001-1203-3008	MARKETING	10,907	9,870	10,000	10,000	12,000	20.00%
001-1203-3009	EXISTING BUSINESS PROGRAMS	1,598	3,500	2,000	2,000	5,000	150.00%
001-1203-5203	TELECOMMUNICATION	0	0	480	0	1,680	250.00%
001-1203-5401	OFFICE SUPPLIES	706	736	350	350	700	100.00%
001-1203-5413	OTHER OPERATING SUPPLIES	147	0	0	0	100	0.00%
001-1203-5501	TRAVEL -MILEAGE	142	0	100	0	0	0.00%
001-1203-5504	TRAVEL -CONVENTION & EDUCATION	2,811	4,014	4,550	4,000	8,000	75.82%
001-1203-5801	DUES & ASSOCIATION MEMBERSHIPS	1,165	1,480	1,300	1,300	2,300	76.92%
	TOTAL ECONOMIC DEVELOPMENT	123,306	131,301	153,966	153,585	218,993	42.23%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	CITY ATTORNEY						
001-1204-1001	SALARIES	103,748	103,627	108,917	108,940	111,105	2.01%
001-1204-1003	PART-TIME SALARIES	24,639	21,363	20,000	21,200	22,100	10.50%
001-1204-2001	FICA	10,820	9,513	9,862	9,862	10,190	3.33%
001-1204-2002	RETIREMENT [VRS]	16,440	16,773	17,567	17,567	17,920	2.01%
001-1204-2004	DENTAL	407	104	0	0	0	
001-1204-2005	HOSPITALIZATION	7,554	7,513	7,600	5,740	6,000	-21.05%
001-1204-2006	GROUP LIFE INSURANCE	280	286	1,423	1,308	1,309	-8.01%
001-1204-2010	WORKERS COMPENSATION	167	166	175	175	175	0.00%
001-1204-2016	TRAINING	562	0	500	500	500	0.00%
001-1204-3002	LEGAL RETAINER	43,486	60,335	65,000	65,000	65,000	0.00%
001-1204-30043	MAINTENANCE, OFFICE EQUIPMENT	587	586	600	600	600	0.00%
001-1204-3005	OTHER LEGAL FEES	114	789	1,000	1,000	1,000	0.00%
001-1204-3006	PRINTING	478	198	500	500	500	0.00%
001-1204-5201	POSTAGE	297	272	300	300	300	0.00%
001-1204-5203	TELECOMMUNICATION	689	871	650	650	650	0.00%
001-1204-5308	PROFESSIONAL LIABILITY	6,078	2,167	3,600	3,600	3,600	0.00%
001-1204-5401	OFFICE SUPPLIES	782	1,260	750	750	750	0.00%
001-1204-5405	JANITORIAL SERVICES	3,380	325	0	0	0	
001-1204-5411	BOOKS & SUBSCRIPTIONS	3,330	3,660	3,000	3,000	3,000	0.00%
001-1204-5501	TRAVEL - MILEAGE	667	421	750	750	750	0.00%
001-1204-5504	TRAVEL - CONFERENCES	2,464	1,340	2,500	2,500	2,500	0.00%
001-1204-5801	DUES & ASSOCIATION MEMBERSHIPS	0	350	750	750	750	0.00%
	TOTAL CITY ATTORNEY	226,969	231,919	245,444	244,692	248,699	1.33%
	HUMAN RESOURCES						
001-1205-1001	SALARIES	53,521	56,768	59,773	59,773	60,969	2.00%
001-1205-2001	FICA	3,827	4,131	4,573	4,573	4,664	1.99%
001-1205-2002	RETIREMENT [VRS]	8,724	9,297	9,737	9,737	9,932	2.00%
001-1205-2004	DENTAL	1,194	958	0	0	0	
001-1205-2005	HOSPITALIZATION	9,348	11,727	11,774	15,780	15,600	32.50%
001-1205-2006	GROUP LIFE INSURANCE	148	158	789	712	726	-8.04%
001-1205-2010	WORKERS COMPENSATION	0	0	35	0	0	-100.00%
001-1205-5880	QUEST	1,016	1,056	1,000	1,000	1,000	0.00%
001-1205-5885	SELF PROGRAM	1,163	0	1,700	1,000	1,500	-11.76%
001-1205-5888	EMPLOYEE LEGAL BENEFIT INITIATIVE	350	1,600	0	1,400	0	
001-1205-5890	RETIREE HEALTH SUPPLEMENT	43,152	43,460	0	0	0	
001-1205-5892	CITY LEADERSHIP CLASS	0	18,036	0	0	0	
001-1205-5896	EMPLOYEE ASSISTANCE PROGRAM	8,375	10,433	12,000	7,500	6,000	-50.00%
	TOTAL HUMAN RESOURCES	130,818	157,624	101,381	101,475	100,391	-0.98%
	TRIANGLE BUILDING MANAGEMENT						
001-1206-3002	SERVICE CONTRACTS	0	0	0	0	500	
001-1206-3003	TRASH REMOVAL	0	0	500	500	2,000	300.00%
001-1206-3004-2	MAINTENANCE-BUILDING	0	0	200	200	4,000	1900.00%
001-1206-3007	ADVERTISING	0	0	200	200	200	0.00%
001-1206-3033	EXTERMINATING CONTRACT	0	0	1,350	1,350	2,000	48.15%
001-1206-5101	ELECTRICITY	0	0	2,000	2,000	4,000	100.00%
001-1206-5102	WATER/SEWER	0	0	200	200	10,980	5390.00%
001-1206-5201	POSTAGE	0	0	1,650	1,650	200	-87.88%
001-1206-5301	INSURANCE	0	0	0	0	5,000	
001-1206-5403	LANDSCAPING	0	0	1,800	1,800	2,000	11.11%
001-1206-5407	REPAIR & MAINTENANCE SUPPLIES	0	0	400	400	8,000	1900.00%
001-1206-5413	OTHER OPERATING SUPPLIES	0	0	2,000	2,000	1,000	-50.00%
001-1206-5651	REAL ESTATE TAXES	0	0	3,900	3,900	7,800	100.00%
	TOTAL TRIANGLE BUILDING	0	0	14,200	14,200	47,680	235.77%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	COMMISSIONER OF THE REVENUE						
001-1209-1001	SALARIES	130,895	132,357	139,078	139,282	141,911	2.04%
001-1209-2001	FICA	9,836	9,953	10,640	10,650	10,856	2.03%
001-1209-2002	RETIREMENT [VRS]	21,365	21,571	22,592	22,600	23,052	2.04%
001-1209-2004	DENTAL	2,665	3,307	0	0	0	
001-1209-2005	HOSPITALIZATION	18,711	19,287	19,286	15,970	16,700	-13.41%
001-1209-2006	GROUP LIFE INSURANCE	364	367	1,831	1,650	1,684	-8.03%
001-1209-2016	TRAINING	300	0	300	300	300	0.00%
001-1209-3006	PRINTING	2,016	1,616	1,300	1,300	1,300	0.00%
001-1209-5201	POSTAGE	4,075	4,562	4,000	4,000	4,000	0.00%
001-1209-5203	TELECOMMUNICATION	3,146	1,890	2,700	2,700	2,200	-18.52%
001-1209-5401	OFFICE SUPPLIES	741	984	400	400	400	0.00%
001-1209-5411	BOOKS & SUBSCRIPTIONS	501	636	350	350	350	0.00%
001-1209-5413	OTHER OPERATING SUPPLIES	433	385	250	250	250	0.00%
001-1209-5504	TRAVEL - CONFERENCES	712	39	800	800	800	0.00%
001-1209-5801	DUES & ASSOCIATION MEMBERSHIPS	260	295	260	260	260	0.00%
001-1209-7002	FURNITURE & FIXTURES	170	0	0	0	0	0.00%
	TOTAL COMMISSIONER OF THE REVENUE	196,190	197,249	203,787	200,512	204,063	0.14%
	CITY ASSESSOR						
001-1210-1001	SALARIES	105,472	107,816	113,941	113,940	116,248	2.02%
001-1210-2001	FICA	7,993	8,177	8,716	8,716	8,893	2.03%
001-1210-2002	RETIREMENT [VRS]	17,196	17,546	18,377	18,382	18,749	2.03%
001-1210-2004	DENTAL	622	2,417	0	0	0	
001-1210-2005	HOSPITALIZATION	13,969	15,026	15,026	11,478	12,000	-20.14%
001-1210-2006	GROUP LIFE INSURANCE	293	299	1,489	1,342	1,370	-8.02%
001-1210-2010	WORKERS COMPENSATION	417	416	465	484	484	4.09%
001-1210-3002	PROFESSIONAL SERVICES	341	400	400	400	400	0.00%
001-1210-3006	PRINTING	277	305	300	300	300	0.00%
001-1210-3007	ADVERTISING	102	105	125	125	125	0.00%
001-1210-5201	POSTAGE	69	2,278	900	900	900	0.00%
001-1210-5203	TELECOMMUNICATION	1,679	945	1,700	1,200	1,200	-29.41%
001-1210-5305	MOTOR VEHICLE INSURANCE	603	565	566	566	566	0.00%
001-1210-5307	PUBLIC OFFICIAL LIABILITY	7,904	7,578	7,600	7,600	7,600	0.00%
001-1210-5401	OFFICE SUPPLIES	725	451	700	700	500	-28.57%
001-1210-54081	CAR & TRUCK SUPPLIES	56	94	100	100	100	0.00%
001-1210-54083	GAS & OIL	556	888	500	500	500	0.00%
001-1210-5413	OTHER OPERATING SUPPLIES	307	80	400	400	300	-25.00%
001-1210-5504	TRAVEL -CONVENTION & EDUCATION	100	487	200	200	200	0.00%
001-1210-5801	DUES & ASSOCIATION MEMBERSHIPS	195	195	175	175	175	0.00%
	TOTAL CITY ASSESSOR	158,876	166,068	171,680	167,508	170,610	-0.62%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	TREASURER						
001-1213-1001	SALARIES	27,009	26,792	27,000	28,574	28,574	5.83%
001-1213-1003	PART-TIME SALARIES	1,664	1,081	2,000	3,500	2,000	0.00%
001-1213-2001	FICA	2,047	1,946	2,219	2,330	2,338	5.36%
001-1213-2002	RETIREMENT [VRS]	4,503	4,451	6,600	5,265	5,426	-17.79%
001-1213-2004	DENTAL	277	1,598	0	0	0	
001-1213-2005	HOSPITALIZATION	8,056	10,179	11,774	14,915	15,600	32.50%
001-1213-2006	GROUP LIFE INSURANCE	77	76	100	385	385	285.00%
001-1213-2010	WORKERS COMPENSATION	0	0	0	0	0	
001-1213-30043	MAINTENANCE - OFFICE EQUIPMENT	295	484	100	100	100	0.00%
001-1213-5201	POSTAGE	242	271	250	250	250	0.00%
001-1213-5203	TELECOMMUNICATION	2,519	1,417	2,000	2,000	1,600	-20.00%
001-1213-5401	OFFICE SUPPLIES	197	72	150	150	150	0.00%
001-1213-5501	TRAVEL - MILEAGE	136	100	75	75	75	0.00%
001-1213-5504	TRAVEL - CONFERENCES	0	58	100	100	100	0.00%
001-1213-5801	DUES & ASSOCIATION MEMBERSHIPS	240	180	250	250	250	0.00%
	TOTAL TREASURER	47,262	48,705	52,618	57,894	56,848	8.04%
	FINANCE						
001-1214-1001	SALARIES	467,824	486,428	483,774	478,000	481,893	-0.39%
001-1214-1003	SALARIES - PART-TIME	0	1,075	15,000	12,000	12,000	-20.00%
001-1214-2001	FICA	34,170	35,679	37,009	37,000	37,783	2.09%
001-1214-2002	RETIREMENT [VRS]	77,237	78,746	78,026	77,000	77,723	-0.39%
001-1214-2004	DENTAL	9,076	13,517	2,000	608	0	-100.00%
001-1214-2005	HOSPITALIZATION	69,871	70,102	61,300	46,662	48,768	-20.44%
001-1214-2006	GROUP LIFE INSURANCE	1,316	1,341	6,323	5,600	5,678	-10.20%
001-1214-2010	WORKERS COMPENSATION	834	831	840	968	968	15.24%
001-1214-2016	TRAINING	900	914	800	800	800	0.00%
001-1214-3002	PROFESSIONAL SERVICES	5,463	4,150	6,000	6,000	6,000	0.00%
001-1214-30043	MAINTENANCE, OFFICE EQUIPMENT	385	160	400	400	400	0.00%
001-1214-3005	MAINTENANCE, SERVICE CONTRACTS	589	571	600	600	600	0.00%
001-1214-3006	PRINTING	7,458	7,704	7,500	7,500	7,500	0.00%
001-1214-3007	ADVERTISING	0	2,118	0	0	0	
001-1214-5201	POSTAGE	10,027	8,272	9,000	9,000	9,000	0.00%
001-1214-5203	TELECOMMUNICATION	9,273	5,580	7,000	6,500	6,300	-10.00%
001-1214-5305	MOTOR VEHICLE INSURANCE	603	565	565	565	565	0.00%
001-1214-5306	SURETY BONDS	995	932	950	950	950	0.00%
001-1214-5307	PUBLIC OFFICIAL LIABILITY	1,581	1,516	1,550	1,550	1,550	0.00%
001-1214-5308	GENERAL LIABILITY	865	847	880	880	880	0.00%
001-1214-5401	OFFICE SUPPLIES	3,939	2,516	2,800	2,500	2,500	-10.71%
001-1214-54083	GAS & OIL	444	849	1,000	1,000	1,000	0.00%
001-1214-5411	BOOKS & SUBSCRIPTIONS	510	307	400	400	400	0.00%
001-1214-5413	OTHER OPERATING SUPPLIES	2,519	1,711	1,500	1,500	1,500	0.00%
001-1214-5501	TRAVEL - MILEAGE	218	120	200	200	200	0.00%
001-1214-5504	TRAVEL - CONFERENCES	5,565	3,593	3,500	3,500	3,600	2.86%
001-1214-5801	DUES & ASSOCIATION MEMBERSHIPS	1,152	1,289	900	900	1,000	11.11%
	TOTAL FINANCE	712,814	731,433	729,817	702,583	709,557	-2.78%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	CITY SHOP						
001-1221-1001	SALARIES	132,771	134,739	141,810	141,810	144,694	2.03%
001-1221-1002	SALARIES - OVERTIME	0	1,112	750	750	750	0.00%
001-1221-2001	FICA	9,796	10,072	10,906	10,900	11,126	2.02%
001-1221-2002	RETIREMENT [VRS]	21,402	21,838	22,872	22,800	23,337	2.03%
001-1221-2004	DENTAL	3,178	3,721	0	0	0	
001-1221-2005	HOSPITALIZATION	27,366	26,800	26,800	11,478	12,000	-55.22%
001-1221-2006	GROUP LIFE INSURANCE	365	372	1,853	1,680	1,705	-8.00%
001-1221-2010	WORKERS COMPENSATION	1,669	1,663	1,675	1,937	1,937	15.64%
001-1221-2016	TRAINING	0	1,439	150	150	150	0.00%
001-1221-30042	MAINTENANCE, BUILDINGS	5,197	1,325	3,500	3,500	6,000	71.43%
001-1221-30044	MAINTENANCE, POWERED EQUIPMENT	262	0	300	300	300	0.00%
001-1221-3005	MAINTENANCE, SERVICE CONTRACTS	1,407	2,736	1,600	1,600	1,600	0.00%
001-1221-3008	LAUNDRY & DRY CLEANING	5,452	5,070	4,200	4,200	4,500	7.14%
001-1221-5101	ELECTRICITY	10,868	9,633	8,500	8,500	9,500	11.76%
001-1221-5102	HEATING	5,816	4,194	6,000	5,000	5,500	-8.33%
001-1221-5203	TELECOMMUNICATION	817	388	850	850	750	-11.76%
001-1221-5204	RADIO	440	525	300	300	300	0.00%
001-1221-5301	BOILER INSURANCE	134	127	175	175	175	0.00%
001-1221-5302	FIRE INSURANCE	1,877	1,877	1,878	1,878	1,878	0.00%
001-1221-5305	MOTOR VEHICLE INSURANCE	603	565	580	580	580	0.00%
001-1221-5308	GENERAL LIABILITY	432	424	450	450	450	0.00%
001-1221-5401	OFFICE SUPPLIES	37	42	60	60	60	0.00%
001-1221-5405	LAUNDRY, HOUSEKEEPING, JANITOR.	132	106	130	130	130	0.00%
001-1221-5407	REPAIR & MAINTENANCE SUPPLIES	125	25	150	150	150	0.00%
001-1221-54081	CAR & TRUCK SUPPLIES	2,098	3,464	2,000	2,000	2,200	10.00%
001-1221-54082	TIRES	704	218	100	100	100	0.00%
001-1221-54083	GAS & OIL	1,833	4,580	3,500	3,500	3,600	2.86%
001-1221-54084	POWERED EQUIPMENT AND SUPPLIES	157	0	150	150	150	0.00%
001-1221-5410	UNIFORMS & APPAREL	894	453	700	700	700	0.00%
001-1221-5413	OTHER OPERATING SUPPLIES	842	1,632	1,100	1,100	1,100	0.00%
001-1221-7005	MOTOR VEHICLES & EQUIPMENT	2,544	2,222	1,800	1,800	2,000	11.11%
	TOTAL CITY SHOP	239,218	241,362	244,839	228,528	237,422	-3.03%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	ELECTORAL BOARD						
001-1301-1001	SALARIES	7,512	6,886	7,350	7,350	6,014	-18.18%
001-1301-2001	FICA	645	527	562	562	460	-18.15%
001-1301-3002	PROFESSIONAL SERVICES	3,438	11,882	7,500	7,500	7,500	0.00%
001-1301-30043	MAINTENANCE, VOTING MACHINE	3,485	9,201	5,240	5,240	5,240	0.00%
001-1301-5201	POSTAGE	91	236	0	0	0	0.00%
001-1301-5402	FOOD & SUPPLIES	683	1,825	1,300	1,300	1,300	0.00%
001-1301-5501	TRAVEL - MILEAGE	226	698	400	400	400	0.00%
001-1301-5504	TRAVEL - CONFERENCES	1,681	2,344	2,000	2,000	2,000	0.00%
001-1301-5801	DUES & ASSOCIATION MEMBERSHIPS	185	125	125	125	125	0.00%
	TOTAL ELECTORAL BOARD	17,946	33,724	24,477	24,477	23,039	-5.87%
	REGISTRAR						
001-1302-1001	SALARIES	46,085	43,979	43,819	46,332	46,332	5.73%
001-1302-1003	PART-TIME SALARIES	20,546	25,286	23,000	23,000	23,000	0.00%
001-1302-2001	FICA	5,120	5,321	5,112	5,300	5,304	3.75%
001-1302-2002	RETIREMENT [VRS]	7,129	7,129	7,467	7,472	7,621	2.06%
001-1302-2004	DENTAL	0	99	0	0	0	
001-1302-2006	GROUP LIFE INSURANCE	121	121	150	545	557	271.13%
001-1302-2010	WORKERS COMPENSATION	17	17	25	25	25	0.00%
001-1302-3006	PRINTING	1,385	4,682	3,500	3,500	3,500	0.00%
001-1302-3007	ADVERTISING	447	1,102	450	450	450	0.00%
001-1302-5201	POSTAGE	2,667	4,358	2,000	2,000	2,000	0.00%
001-1302-5203	TELECOMMUNICATION	1,607	945	1,600	1,100	1,100	-31.25%
001-1302-5401	OFFICE SUPPLIES	940	1,103	800	800	800	0.00%
001-1302-5411	BOOKS & SUBSCRIPTIONS	0	96	200	200	200	0.00%
001-1302-5413	OTHER SUPPLIES	513	469	500	500	500	0.00%
001-1302-5501	TRAVEL - MILEAGE	449	249	400	400	400	0.00%
001-1302-5504	TRAVEL - CONFERENCES	1,073	1,121	1,700	1,200	1,200	-29.41%
001-1302-5801	DUES & ASSOCIATION MEMBERSHIPS	236	140	140	140	140	0.00%
001-1302-7002	FURNITURE & FIXTURES	66	0	0	0	0	
001-1302-7007	ADP EQUIPMENT	165	0	0	0	0	
	TOTAL REGISTRAR	88,566	96,217	90,863	92,964	93,128	2.49%
	JOINT COURTHOUSE						
001-2100-5899	J/A-COURTHOUSE	405,416	371,367	420,000	420,000	420,000	0.00%
	TOTAL JOINT COURTHOUSE	405,416	371,367	420,000	420,000	420,000	0.00%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	POLICE						
001-3101-1001	SALARIES	1,803,873	1,883,731	2,021,578	2,015,000	2,060,422	1.92%
001-3101-1003	PART-TIME SALARIES	50,462	52,854	65,000	60,000	65,000	0.00%
001-3101-1006	DISCRETIONARY LEAVE	42,836	47,094	46,000	46,000	46,000	0.00%
001-3101-1008	OVERTIME & TRAFFIC CONTROL	79,053	80,886	80,000	80,000	80,000	0.00%
001-3101-1009	COMPENSATION-OFF DUTY POLICE	58,662	56,624	55,000	55,000	55,000	0.00%
001-3101-2001	FICA	150,836	155,958	173,470	172,000	176,441	1.71%
001-3101-2002	RETIREMENT [VRS]	291,154	305,878	327,180	327,000	332,293	1.56%
001-3101-2004	DENTAL	17,956	27,670	8,990	1,252	0	
001-3101-2005	HOSPITALIZATION	308,130	322,344	325,000	320,000	338,000	4.00%
001-3101-2006	GROUP LIFE INSURANCE	5,014	5,210	25,957	23,800	23,861	-8.07%
001-3101-2010	WORKERS COMPENSATION	40,483	40,379	40,500	46,704	46,704	15.32%
001-3101-2012	CLOTHING ALLOWANCE	0	2,500	2,500	2,500	2,500	0.00%
001-3101-2013	EDUCATION ASSISTANCE	6,805	14,132	3,500	3,500	3,500	0.00%
001-3101-2016	TRAINING	17,658	19,120	18,000	18,000	25,000	38.89%
001-3101-3001	PROFESSIONAL HEALTH SERVICES	15,606	15,914	16,000	16,000	17,500	9.38%
001-3101-3002	PROFESSIONAL SERVICES	7,375	8,395	7,500	7,500	7,500	0.00%
001-3101-30041	MAINTENANCE, CARS & TRUCKS	14,956	21,210	15,000	15,000	15,000	0.00%
001-3101-30042	MAINTENANCE, BUILDINGS	4,959	8,694	8,000	8,000	8,000	0.00%
001-3101-30043	MAINTENANCE, OFFICE EQUIPMENT	144	819	500	500	500	0.00%
001-3101-30044	ABANDONED VEHICLES	0	0	300	300	300	0.00%
001-3101-3005	MAINTENANCE, SERVICE CONTRACTS	66,431	65,645	94,000	94,000	109,000	15.96%
001-3101-3007	ADVERTISING	1,066	1,126	1,500	1,500	1,500	0.00%
001-3101-3008	LAUNDRY & DRY CLEANING	0	3,012	0	0	0	
001-3101-3033	EXTERMINATING CONTRACT	465	276	400	400	400	0.00%
001-3101-3099	DETECTIVE FUNDS	1,023	2,938	3,000	3,000	4,000	33.33%
001-3101-5101	ELECTRICITY	14,190	14,155	16,000	16,000	16,000	0.00%
001-3101-5102	HEATING	2,047	1,362	3,000	3,000	3,000	0.00%
001-3101-5201	POSTAGE	1,966	2,155	2,000	2,000	2,000	0.00%
001-3101-5203	TELECOMMUNICATION	34,218	29,767	34,000	34,000	39,000	14.71%
001-3101-5204	RADIO	37,500	37,500	40,000	40,000	40,000	0.00%
001-3101-5301	BOILER INSURANCE	134	127	250	250	250	0.00%
001-3101-5302	FIRE INSURANCE	3,285	3,285	3,400	3,400	3,400	0.00%
001-3101-5305	MOTOR VEHICLE INSURANCE	12,662	11,865	12,000	12,000	12,000	0.00%
001-3101-5306	SURETY BONDS	996	932	1,400	1,400	1,400	0.00%
001-3101-5307	PUBLIC OFFICIAL LIABILITY	1,054	1,010	1,200	1,200	1,200	0.00%
001-3101-5308	GENERAL LIABILITY	22,833	20,971	26,000	26,000	26,000	0.00%
001-3101-5401	OFFICE SUPPLIES	7,945	10,622	8,000	11,000	11,000	37.50%
001-3101-5405	LAUNDRY, HOUSEKEEPING, JANITOR.	0	408	500	500	500	0.00%
001-3101-5407	REPAIR & MAINTENANCE SUPPLIES	1,041	883	500	500	500	0.00%
001-3101-54081	CAR & TRUCK SUPPLIES	10,523	11,372	8,000	8,000	8,000	0.00%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
001-3101-54082	TIRES	6,482	7,230	6,000	6,000	6,000	0.00%
001-3101-54083	GAS & OIL	52,700	70,404	60,000	60,000	60,000	0.00%
001-3101-5409	POLICE SUPPLIES	13,901	17,384	18,000	18,000	25,000	38.89%
001-3101-5410	UNIFORMS & APPAREL	12,937	13,797	16,000	16,000	16,000	0.00%
001-3101-5411	BOOKS & SUBSCRIPTIONS	1,541	897	1,600	1,600	1,600	0.00%
001-3101-5413	OTHER OPERATING SUPPLIES	2,272	5,629	3,000	3,000	3,000	0.00%
001-3101-5416	AMMUNITION	4,595	6,993	7,000	7,000	7,000	0.00%
001-3101-5418	FORENSICS	2,468	2,404	2,500	2,500	2,500	0.00%
001-3101-5504	TRAVEL -CONVENTION & EDUCATION	3,609	9,484	7,000	7,000	7,000	0.00%
001-3101-5505	TRAVEL - EXTRADITIONS	0	305	1,500	1,500	1,500	0.00%
001-3101-5801	DUES & ASSOCIATION MEMBERSHIPS	770	980	1,000	1,000	1,200	20.00%
001-3101-7002	FURNITURE & FIXTURES	1,627	2,972	2,000	2,000	1,500	-25.00%
001-3101-7005	MOTOR VEHICLES & EQUIPMENT	18,923	1,595	4,000	4,000	4,000	0.00%
001-3101-7007	ADP EQUIPMENT	2,091	4,720	0	0	0	
001-3101-8001	RENTAL OF EQUIPMENT	100	0	0	0	0	
	TOTAL POLICE	3,259,357	3,433,617	3,624,725	3,605,806	3,718,971	2.60%
	POLICE - 911 DISPATCH						
001-3102-3002	CONTRACT-YORK COUNTY	502,389	512,500	526,087	526,087	537,136	2.10%
001-3102-5205	EMERGENCY 911 - TELEPHONE	407	250	456	456	456	0.00%
	TOTAL POLICE - 911 DISPATCH	502,796	512,750	526,543	526,543	537,592	2.10%
	PARKING GARAGE						
001-3103-1001	SALARIES	29,409	29,989	31,577	31,590	32,222	2.04%
001-3103-1002	OVERTIME	969	927	1,000	1,000	1,000	0.00%
001-3103-1003	PART-TIME SALARIES	20,448	19,856	21,000	21,000	21,000	0.00%
001-3103-1006	DISCRETIONARY LEAVE	0	115	1,000	500	500	-50.00%
001-3103-2001	FICA	3,869	3,678	4,175	4,130	4,186	0.27%
001-3103-2002	RETIREMENT (VRS)	4,813	4,911	5,144	5,146	5,249	2.04%
001-3103-2004	DENTAL	181	52	0	0	0	
001-3103-2005	HOSPITALIZATION	0	11,584	11,774	14,915	15,600	0.00%
001-3103-2006	GROUP LIFE INSURANCE	82	84	417	376	383	-8.05%
001-3103-2010	WORKERS COMPENSATION	668	665	665	775	775	16.54%
001-3103-3002	ARMORED TRANSPORT	7,525	6,919	8,000	8,000	8,000	0.00%
001-3103-3005	MAINTENANCE-GARAGE EQUIPMENT	22,629	17,704	21,000	20,000	20,000	-4.76%
001-3103-5101	ELECTRICITY	14,947	15,606	16,000	16,000	16,000	0.00%
001-3103-5203	TELEPHONE	610	1,628	1,000	2,000	2,000	100.00%
001-3103-5302	PROPERTY INSURANCE	3,989	3,989	4,000	4,000	4,000	0.00%
001-3103-5407	SUPPLIES	4,034	5,625	4,000	4,000	5,000	25.00%
	TOTAL PARKING GARAGE	114,173	123,332	130,752	133,432	135,915	3.95%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	FIRE						
001-3201-1001	SALARIES	1,782,526	1,780,599	1,985,944	1,900,000	2,057,673	3.61%
001-3201-1002	OVERTIME	53,853	71,752	80,000	80,000	85,000	6.25%
001-3201-1006	DISCRETIONARY LEAVE	52,193	55,769	58,000	62,000	65,000	12.07%
001-3201-1009	SPECIAL EVENTS	25,218	29,444	26,000	26,000	35,000	34.62%
001-3201-2001	FICA	142,443	144,191	164,471	158,000	171,564	4.31%
001-3201-2002	RETIREMENT [VRS]	285,154	284,400	320,902	307,000	322,487	0.49%
001-3201-2004	DENTAL	18,789	24,605	6,990	448	0	-100.00%
001-3201-2005	HOSPITALIZATION	301,556	306,974	325,000	340,000	358,000	10.15%
001-3201-2006	GROUP LIFE INSURANCE	4,859	4,844	25,391	21,600	22,995	-9.44%
001-3201-2010	WORKERS COMPENSATION	64,540	64,312	68,000	73,914	73,914	8.70%
001-3201-2013	EDUCATION ASSISTANCE	10,161	6,171	10,000	10,000	10,000	0.00%
001-3201-2016	TRAINING	2,275	5,331	8,600	6,000	12,000	39.53%
001-3201-3001	PROFESSIONAL HEALTH SERVICES	13,972	12,804	15,000	14,000	18,000	20.00%
001-3201-3002	PROFESSIONAL SERVICES	29,111	28,647	35,000	30,000	35,000	0.00%
001-3201-30041	MAINTENANCE, VEHICLES	18,248	7,996	20,000	20,000	20,000	0.00%
001-3201-30042	MAINTENANCE, BUILDINGS	12,681	20,733	18,000	18,000	18,000	0.00%
001-3201-30044	MAINTENANCE, POWERED EQUIPMENT	2,464	1,708	3,000	3,000	3,000	0.00%
001-3201-3005	MAINTENANCE, SERVICE CONTRACTS	11,148	9,925	13,000	13,000	15,000	15.38%
001-3201-3007	ADVERTISING	0	435	550	550	550	0.00%
001-3201-3033	EXTERMINATING CONTRACT	347	620	400	400	400	0.00%
001-3201-5101	ELECTRICITY	22,708	21,723	23,000	23,000	23,000	0.00%
001-3201-5102	HEATING	4,264	2,809	8,000	8,000	8,000	0.00%
001-3201-5201	POSTAGE	285	169	300	300	300	0.00%
001-3201-5203	TELECOMMUNICATION	19,403	19,126	23,000	20,000	20,000	-13.04%
001-3201-5204	RADIO	48,120	54,325	49,000	49,000	49,000	0.00%
001-3201-5301	BOILER INSURANCE	134	127	240	240	240	0.00%
001-3201-5302	FIRE INSURANCE	3,320	2,816	3,000	3,000	3,000	0.00%
001-3201-5305	MOTOR VEHICLE INSURANCE	16,280	15,255	15,500	15,500	15,500	0.00%
001-3201-5308	GENERAL LIABILITY	1,297	1,271	1,500	1,500	1,500	0.00%
001-3201-5401	OFFICE SUPPLIES	1,504	1,987	2,000	2,000	2,000	0.00%
001-3201-5402	FOOD SERVICE / SUPPLIES	0	280	500	500	500	0.00%
001-3201-5405	JANITORIAL SERVICES	3,401	3,283	5,000	5,000	5,000	0.00%
001-3201-5407	REPAIR & MAINTENANCE	1,098	2,409	6,000	6,000	6,000	0.00%
001-3201-54081	CAR & TRUCK SUPPLIES	8,564	15,330	10,000	10,000	12,000	20.00%
001-3201-54082	TIRES	4,076	6,746	5,500	5,500	8,000	45.45%
001-3201-54083	GAS & OIL	36,544	44,276	40,000	40,000	42,000	5.00%
001-3201-5410	UNIFORMS & APPAREL	11,228	8,412	13,000	13,000	13,000	0.00%
001-3201-5411	BOOKS & SUBSCRIPTIONS	0	0	300	300	300	0.00%
001-3201-5413	OTHER OPERATING SUPPLIES	4,710	5,338	8,500	8,000	6,000	-29.41%
001-3201-5415	FIRE PREVENTION	7,182	3,333	10,000	10,000	8,000	-20.00%
001-3201-5504	TRAVEL -CONVENTION & EDUCATION	55	0	1,000	1,000	1,000	0.00%
001-3201-5801	DUES & ASSOCIATION MEMBERSHIPS	300	320	690	600	600	-13.04%
001-3201-7001	MACHINERY & EQUIPMENT	10,053	7,937	20,000	20,000	18,000	-10.00%
001-3201-7002	FURNITURE & FIXTURES	3,907	5,443	6,000	6,000	5,000	-16.67%
001-3201-7003	COMMUNICATIONS EQUIPMENT	8,301	1,663	20,000	20,000	10,000	-50.00%
001-3201-7004	EQUIPMENT-SPECIAL PROGRAMS	30,820	35,881	31,000	31,000	35,000	12.90%
001-3201-7005	EQUIPMENT-EMS PROGRAMS	17,340	7,293	14,000	14,000	14,000	0.00%
001-3201-7006	EQUIPMENT-VA POWER FUNDS	13,151	17,802	25,000	25,000	25,000	0.00%
	TOTAL FIRE	3,109,583	3,146,614	3,526,278	3,422,352	3,655,523	3.67%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	VA PENINSULA REGIONAL JAIL						
001-3301-3009	PURCHASE OF SERVICES	1,202,575	1,283,962	1,262,414	1,262,414	1,191,240	-5.64%
	TOTAL JAIL	1,202,575	1,283,962	1,262,414	1,262,414	1,191,240	-5.64%
	MIDDLE PENINSULA JUVENILE DETENTION COMMISSION						
001-3303-3009	PURCHASE OF SERVICES	97,196	142,096	50,823	60,000	50,000	-1.62%
	TOTAL JUVENILE DETENTION	97,196	142,096	50,823	60,000	50,000	-1.62%
	GROUP HOME COMMISSION						
001-3304-3009	PURCHASE OF SERVICES	76,256	79,889	79,889	79,889	79,889	0.00%
	TOTAL GROUP HOME COMMISSION	76,256	79,889	79,889	79,889	79,889	0.00%
	COLONIAL COMMUNITY CORRECTIONS						
001-3305-3009	PURCHASE OF SERVICES	8,618	8,618	9,177	9,177	9,533	3.88%
	TOTAL COLONIAL COMM. CORRECTIO	8,618	8,618	9,177	9,177	9,533	3.88%
	CODES COMPLIANCE						
001-3401-1001	SALARIES	201,299	188,977	207,424	200,000	204,960	-1.19%
001-3401-1003	PART-TIME WAGES	10,679	495	1,000	0	0	-100.00%
001-3401-2001	FICA	16,098	14,346	15,944	15,300	15,679	-1.66%
001-3401-2002	RETIREMENT [VRS]	32,738	30,578	32,842	32,000	33,057	0.66%
001-3401-2004	DENTAL	2,398	2,506	0	0	0	
001-3401-2005	HOSPITALIZATION	19,319	21,016	22,540	26,400	27,600	22.45%
001-3401-2006	GROUP LIFE INSURANCE	558	521	2,661	2,340	2,415	-9.25%
001-3401-2010	WORKERS COMPENSATION	2,504	2,494	2,600	2,906	2,906	11.77%
001-3401-2016	TRAINING	2,410	2,587	3,000	2,000	3,000	0.00%
001-3401-3002	PROFESSIONAL SERVICES	2,015	536	2,000	2,000	1,000	-50.00%
001-3401-3004	REPAIR & MAINTENANCE	0	0	300	300	300	0.00%
001-3401-30041	MAINTENANCE, CARS & TRUCKS	1,135	154	1,000	1,000	1,000	0.00%
001-3401-3006	PRINTING	319	313	300	300	600	100.00%
001-3401-3007	ADVERTISING	200	246	300	300	300	0.00%
001-3401-3008	PUBLIC EDUCATION	193	126	300	300	300	0.00%
001-3401-5201	POSTAGE	1,637	833	1,700	1,700	1,700	0.00%
001-3401-5203	TELECOMMUNICATION	3,518	2,651	3,500	3,500	3,000	-14.29%
001-3401-5305	MOTOR VEHICLE INSURANCE	2,412	2,260	2,300	2,300	2,300	0.00%
001-3401-5307	PUBLIC OFFICIAL LIABILITY	7,904	7,578	7,600	7,600	7,600	0.00%
001-3401-5308	GENERAL LIABILITY	649	635	700	700	700	0.00%
001-3401-5401	OFFICE SUPPLIES	1,718	2,045	1,800	1,800	1,800	0.00%
001-3401-54081	CAR & TRUCK SUPPLIES	570	839	800	800	1,000	25.00%
001-3401-54082	TIRES	538	0	500	500	500	0.00%
001-3401-54083	GAS & OIL	2,181	3,437	3,000	3,000	3,300	10.00%
001-3401-5410	UNIFORMS & APPAREL	590	540	600	600	600	0.00%
001-3401-5411	BOOKS & SUBSCRIPTIONS	4,694	1,177	4,500	4,500	4,500	0.00%
001-3401-5413	OTHER OPERATING SUPPLIES	954	466	1,000	1,000	1,000	0.00%
001-3401-5415	ENFORCEMENT ACTION	3,145	1,530	3,000	3,000	5,000	66.67%
001-3401-5501	TRAVEL - MILEAGE	0	0	100	100	100	0.00%
001-3401-5504	TRAVEL - CONFERENCES	3,926	2,698	4,000	4,000	4,000	0.00%
001-3401-5801	DUES & ASSOCIATION MEMBERSHIPS	570	600	600	600	600	0.00%
001-3401-7007	ADP EQUIPMENT	420	0	0	0	0	0.00%
	TOTAL CODES COMPLIANCE	327,291	292,184	327,911	320,846	330,818	0.89%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	ANIMAL CONTROL						
001-3501-3009	PURCHASE OF SERVICES-JCC	18,000	18,000	18,900	18,900	18,900	0.00%
	TOTAL ANIMAL CONTROL	18,000	18,000	18,900	18,900	18,900	0.00%
	MEDICAL EXAMINER						
001-3503-3001	PROFESSIONAL HEALTH SERVICES	140	100	100	100	100	0.00%
	TOTAL MEDICAL EXAMINER	140	100	100	100	100	0.00%
	ENGINEERING						
001-4101-1001	SALARIES	161,279	164,404	173,092	175,000	159,592	-7.80%
001-4101-2001	FICA	12,207	12,426	13,242	13,300	12,209	-7.80%
001-4101-2002	RETIREMENT [VRS]	26,129	26,655	27,917	27,900	25,740	-7.80%
001-4101-2004	DENTAL	3,080	5,717	0	0	0	
001-4101-2005	HOSPITALIZATION	16,757	19,287	19,287	29,830	31,200	61.77%
001-4101-2006	GROUP LIFE INSURANCE	445	454	2,262	2,000	1,880	-16.87%
001-4101-2010	WORKERS COMPENSATION	2,504	2,494	2,600	2,906	2,906	11.77%
001-4101-2016	TRAINING	0	0	800	0	0	-100.00%
001-4101-3002	PROFESSIONAL SERVICES	11,102	12,370	12,000	12,000	12,000	0.00%
001-4101-30041	MAINTENANCE, CARS & TRUCKS	32	32	300	300	300	0.00%
001-4101-3005	MAINTENANCE, SERVICE CONTRACTS	1,596	1,756	1,800	1,800	1,800	0.00%
001-4101-3007	ADVERTISING	0	64	100	100	100	0.00%
001-4101-5201	POSTAGE	159	103	200	200	200	0.00%
001-4101-5203	TELECOMMUNICATION	2,782	2,105	3,000	2,300	2,300	-23.33%
001-4101-5204	RADIO	267	178	300	300	300	0.00%
001-4101-5307	PUBLIC OFFICIAL LIABILITY	2,108	2,021	2,100	2,100	2,100	0.00%
001-4101-5308	GENERAL LIABILITY	432	424	450	394	450	0.00%
001-4101-5401	OFFICE SUPPLIES	1,284	1,361	1,200	1,200	1,200	0.00%
001-4101-54081	CAR & TRUCK SUPPLIES	1,026	1,003	750	750	850	13.33%
001-4101-54082	TIRES	0	798	0	0	0	0.00%
001-4101-54083	GAS & OIL	714	1,788	1,400	1,400	1,400	0.00%
001-4101-5410	UNIFORMS & APPAREL	235	344	500	500	500	0.00%
001-4101-5411	BOOKS & SUBSCRIPTIONS	0	205	150	150	150	0.00%
001-4101-5413	OTHER OPERATING SUPPLIES	391	715	1,000	1,000	1,000	0.00%
001-4101-5504	TRAVEL -CONVENTION & EDUCATION	35	147	400	400	400	0.00%
001-4101-5801	DUES & ASSOCIATION MEMBERSHIPS	35	115	250	250	250	0.00%
001-4101-7005	MOTOR VEHICLES & EQUIPMENT	180	0	200	200	200	0.00%
	TOTAL ENG / PUBLIC WORKS ADMIN.	244,779	256,966	265,300	276,280	259,028	-2.36%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	STREETS						
001-4102-1001	SALARIES	346,412	351,324	373,542	373,300	381,122	2.03%
001-4102-1002	SALARIES - OVERTIME	3,048	5,476	5,500	5,500	5,500	0.00%
001-4102-2001	FICA	25,351	25,676	28,997	28,997	29,577	2.00%
001-4102-2002	RETIREMENT [VRS]	56,315	57,739	60,473	60,473	61,700	2.03%
001-4102-2004	DENTAL	5,309	4,005	2,000	0	0	-100.00%
001-4102-2005	HOSPITALIZATION	88,793	93,212	93,212	91,600	96,000	2.99%
001-4102-2006	GROUP LIFE INSURANCE	959	983	4,900	4,420	4,507	-8.02%
001-4102-2010	WORKERS COMPENSATION	18,663	18,590	19,000	21,624	21,624	13.81%
001-4102-2016	TRAINING	195	1,156	500	500	500	0.00%
001-4102-30041	MAINTENANCE, CARS & TRUCKS	2,942	2,688	5,000	5,000	4,500	-10.00%
001-4102-30044	MAINTENANCE, POWERED EQUIPMENT	878	477	500	500	500	0.00%
001-4102-30045	MAINTENANCE, SIGNS & ST. MARKING	0	0	2,000	2,000	2,000	0.00%
001-4102-30046	MAINTENANCE, TRAFFIC CONTROL	5,629	0	8,000	8,000	7,500	-6.25%
001-4102-3005	MAINTENANCE, SERVICE CONTRACTS	88,408	87,230	95,000	95,000	95,000	0.00%
001-4102-3007	ADVERTISING	0	495	500	500	500	0.00%
001-4102-3008	LAUNDRY & DRY CLEANING	2,841	2,195	3,000	3,000	3,000	0.00%
001-4102-5101	ELECTRICITY	179,084	207,554	175,000	210,000	210,000	20.00%
001-4102-5201	POSTAGE	58	6	0	0	0	0.00%
001-4102-5203	TELECOMMUNICATION	2,019	1,507	2,100	2,100	2,100	0.00%
001-4102-5204	RADIO	0	0	500	0	0	-100.00%
001-4102-5302	FIRE INSURANCE	939	939	1,000	1,000	1,000	0.00%
001-4102-5305	MOTOR VEHICLE INSURANCE	12,059	11,300	11,500	11,500	11,500	0.00%
001-4102-5307	PUBLIC OFFICIAL LIABILITY	527	505	650	650	650	0.00%
001-4102-5308	GENERAL LIABILITY	1,730	1,694	1,700	1,700	1,700	0.00%
001-4102-5401	OFFICE SUPPLIES	790	576	500	500	600	20.00%
001-4102-5407	REPAIR & MAINTENANCE SUPPLIES	8,010	2,179	600	600	600	0.00%
001-4102-54081	CAR & TRUCK SUPPLIES	17,814	17,665	16,000	16,000	16,000	0.00%
001-4102-54082	TIRES	5,456	2,339	2,000	2,000	2,500	25.00%
001-4102-54083	GAS & OIL	24,586	27,288	26,000	26,000	26,000	0.00%
001-4102-54084	POWERED EQUIPMENT AND SUPPLIES	6,025	8,713	5,000	5,000	5,000	0.00%
001-4102-54085	SIGNS & ST MARKINGS SUPPLIES	17,997	5,181	6,000	6,000	6,000	0.00%
001-4102-5410	UNIFORMS & APPAREL	1,711	1,730	2,200	1,800	2,200	0.00%
001-4102-5411	BOOKS & SUBSCRIPTIONS	0	0	100	100	100	0.00%
001-4102-5413	OTHER OPERATING SUPPLIES	71,848	66,194	60,000	60,000	60,000	0.00%
001-4102-5504	TRAVEL - CONFERENCES	0	0	200	200	200	0.00%
001-4102-5801	DUES & ASSOCIATION MEMBERSHIPS	661	516	500	500	500	0.00%
001-4102-7001	MACHINERY & EQUIPMENT	3,468	10,578	9,300	5,000	9,300	0.00%
001-4102-7008	PEDESTRIAN IMPROVEMENTS	1,935	13,421	8,000	6,000	8,000	0.00%
001-4102-7010	DRAINAGE-MAINTENANCE	11,237	5,880	10,000	8,000	10,000	0.00%
001-4102-8001	LEASE/RENT OF EQUIPMENT	0	1,166	500	500	500	0.00%
	TOTAL STREETS	1,013,697	1,038,177	1,041,474	1,065,564	1,087,979	4.47%
	REFUSE COLLECTION						
001-4203-3009	PURCH SVCS-JCSA-BULK WASTE	4,086	2,949	3,500	3,500	3,500	0.00%
001-4203-3031	GARBAGE COLLECTION	475,934	460,458	491,000	485,000	491,000	0.00%
001-4203-3032	RECYCLING PROGRAM	123,641	127,840	128,000	133,000	128,000	0.00%
001-4203-3033	HOUSEHOLD CHEMICALS	25,037	19,655	23,000	22,897	23,000	0.00%
001-4203-3035	GARBAGE - DUMPSTERS	9,087	15,473	18,000	16,000	18,000	0.00%
001-4203-5899	ADMINISTRATION FEE - VPPSA	9,750	9,750	9,750	9,750	9,750	0.00%
	TOTAL REFUSE COLLECTION	647,535	636,125	673,250	670,147	673,250	0.00%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	BUILDINGS-FACILITIES MAINTENANCE						
001-4307-1001	SALARIES	83,998	83,952	90,654	90,720	92,489	2.02%
001-4307-1002	SALARIES-OVERTIME	7,578	6,402	5,000	5,000	5,000	0.00%
001-4307-2001	FICA	6,765	6,565	7,317	7,300	7,458	1.93%
001-4307-2002	RETIREMENT [VRS]	13,494	13,960	14,621	14,624	14,917	2.03%
001-4307-2004	DENTAL	3,482	2,000	0	0	0	
001-4307-2005	HOSPITALIZATION	19,813	12,461	12,461	14,915	15,600	25.19%
001-4307-2006	GROUP LIFE INSURANCE	230	238	1,185	1,068	1,090	-8.04%
001-4307-2010	WORKERS COMPENSATION	2,504	2,494	2,845	2,906	2,906	2.14%
001-4307-2016	TRAINING	3,580	508	1,800	800	1,000	-44.44%
001-4307-30042C	MTCE-BLDG-COMM.CTR.	17,838	7,473	7,800	7,800	7,800	0.00%
001-4307-30042M	MTCE-BLDG-MUN. BLDG	4,037	9,353	5,000	5,000	5,000	0.00%
001-4307-30042O	MTCE-BLDG-MISC.	2,917	7,116	3,000	3,000	3,000	0.00%
001-4307-30042R	MTCE-BLDG-RENTAL PROPERTIES	5,583	6,285	4,000	4,000	4,000	0.00%
001-4307-30042S	MTCE-BLDG-STRYKER	3,618	4,131	3,000	3,000	3,000	0.00%
001-4307-30042T	MTCE-BLDG-TRAIN STATION	2,326	2,364	4,000	4,000	4,000	0.00%
001-4307-30042V	MTCE-PGPG	2,714	8,133	1,000	1,000	1,000	0.00%
001-4307-30044C	MTCE-POWER EQUIP-COMM.CTR	100	0	750	750	750	0.00%
001-4307-30044M	MTCE-POWER EQUIP-MUN BLDG	1,811	2,126	1,750	1,750	1,750	0.00%
001-4307-30044O	MTCE-POWER EQUIP-MISC.	0	0	1,000	1,000	750	-25.00%
001-4307-30044S	MTCE-POWER EQUIP-STRYKER	190	0	1,000	1,000	750	-25.00%
001-4307-30044T	MTCE-POWER EQUIP-TRAIN STATION	1,293	0	1,000	1,000	750	-25.00%
001-4307-3005C	SVC CONTRACTS-COMM.CTR.	15,110	25,153	16,000	16,000	16,000	0.00%
001-4307-3005M	SVC CONTRACTS-MUN.BLDG.	55,607	47,066	48,000	48,000	48,000	0.00%
001-4307-3005O	SVC CONTRACTS-MISC.	3,283	1,056	5,000	5,000	5,000	0.00%
001-4307-3005S	SVC CONTRACTS-STRYKER	16,260	13,093	17,000	15,000	17,000	0.00%
001-4307-3005T	SVC CONTRACTS-TRAIN STATION	17,346	19,209	20,000	20,000	20,000	0.00%
001-4307-3005V	SERVICE CONTRACTS-PGPG	9,544	8,063	4,000	4,000	8,000	100.00%
001-4307-3008	LAUNDRY & DRY CLEANING	1,486	1,005	2,500	1,500	2,000	-20.00%
001-4307-3033C	EXTERM. CONTRACT-COMM.CTR.	0	276	800	800	500	-37.50%
001-4307-3033M	EXTERM. CONTRACT-MUN.BLDG.	0	184	800	800	500	-37.50%
001-4307-3033R	EXTERM. CONTRACT-RENTAL PROP.	0	368	800	800	500	-37.50%
001-4307-3033S	EXTERM. CONTRACT-STRYKER	504	314	800	800	500	-37.50%
001-4307-3033T	EXTERM. CONTRACT-TRAIN STATION	0	254	800	800	500	-37.50%
001-4307-5101C	ELECTRICITY-COMM. CTR.	12,586	12,350	10,000	10,000	10,000	0.00%
001-4307-5101M	ELECTRICITY-MUN.BLDG.	68,596	55,940	55,000	55,000	55,000	0.00%
001-4307-5101O	ELECTRICITY-OTHER	3,721	5,419	4,000	4,000	4,000	0.00%
001-4307-5101S	ELECTRICITY-STRYKER	14,725	9,679	12,000	11,000	12,000	0.00%
001-4307-5101T	ELECTRICITY-TRAIN STATION	10,292	8,738	10,000	10,000	10,000	0.00%
001-4307-5102C	GAS-COMMUNITY CENTER	4,353	5,379	6,000	6,000	6,000	0.00%
001-4307-5102S	GAS-STRYKER	3,029	339	3,200	2,500	3,200	0.00%
001-4307-5203	TELECOMMUNICATION	2,758	2,070	2,000	2,000	2,000	0.00%
001-4307-5301C	BOILER INSURANCE-COMM.CTR.	235	243	400	400	400	0.00%
001-4307-5301M	BOILER INSURANCE-MUN.BLDG.	335	319	550	550	550	0.00%
001-4307-5301S	BOILER INSURANCE-STRYKER	168	159	300	300	300	0.00%
001-4307-5301T	BOILER INSURANCE-TRAIN STATION	335	319	550	550	550	0.00%
001-4307-5302	FIRE INSURANCE	939	938	1,100	1,100	1,100	0.00%
001-4307-5302C	FIRE INSURANCE-COMM.CTR.	939	938	1,100	1,100	1,100	0.00%
001-4307-5302M	FIRE INSURANCE-MUN.BLDG.	3,285	3,285	3,800	3,365	3,800	0.00%
001-4307-5302R	FIRE INSURANCE-RENTAL PROPERTIES	1,408	1,408	1,600	1,600	1,600	0.00%
001-4307-5302S	FIRE INSURANCE-STRYKER	1,408	1,408	1,600	1,600	1,600	0.00%
001-4307-5302T	FIRE INSURANCE-TRAIN STATION	1,408	1,408	1,600	1,600	1,600	0.00%
001-4307-5308C	GEN. LIABILITY-COMM.CTR.	432	423	550	550	550	0.00%
001-4307-5308M	GEN. LIABILITY-MUN.BLDG.	865	847	900	900	900	0.00%
001-4307-5308O	GEN. LIABILITY-OTHER	432	424	550	550	550	0.00%
001-4307-5308R	GEN. LIABILITY-RENTAL PROPERTIES	216	212	320	320	320	0.00%
001-4307-5308S	GEN. LIABILITY-STRYKER	432	423	550	550	550	0.00%
001-4307-5308T	GEN. LIABILITY- TRAIN STATION	649	635	900	900	900	0.00%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
001-4307-5308V	GEN. LIABILITY-PGPG	432	423	550	550	550	0.00%
001-4307-5401	OFFICE SUPPLIES	142	726	300	300	300	0.00%
001-4307-5402	FOOD/COFFEE	2,983	3,213	2,500	2,500	3,000	20.00%
001-4307-5405	LAUNDRY, HOUSEKEEPING, JANITOR	151	0	800	800	800	0.00%
001-4307-5407C	JANITORIAL SUPPLIES-COMM.CTR	1,196	1,107	700	700	1,000	42.86%
001-4307-5407M	JANITORIAL SUPPLIES-MUN.BLDG.	1,593	3,253	700	700	1,500	114.29%
001-4307-5407O	JANITORIAL SUPPLIES-OTHER	570	258	700	700	500	-28.57%
001-4307-5407S	JANITORIAL SUPPLIES-STRYKER	1,081	2,082	700	700	1,000	42.86%
001-4307-5407T	JANITORIAL SUPPLIES-TRAIN STATION	1,303	1,552	700	700	1,000	42.86%
001-4307-5407V	JANITORIAL SUPPLIES-PGPG	417	0	700	700	700	0.00%
001-4307-54081	CAR & TRUCK SUPPLIES	357	59	400	400	400	0.00%
001-4307-54082	TIRES	0	0	400	400	400	0.00%
001-4307-54083	GAS & OIL	163	1,065	550	550	700	27.27%
001-4307-5410	UNIFORMS & APPAREL	758	228	500	840	500	0.00%
001-4307-5413C	OP. SUPPLIES-COMM.CTR.	182	93	500	500	500	0.00%
001-4307-5413M	OP. SUPPLIES-MUN.BLDG.	1,357	1,595	1,500	1,000	1,500	0.00%
001-4307-5413O	OP. SUPPLIES-OTHER	188	218	500	500	500	0.00%
001-4307-5413R	OP. SUPPLIES-RENTAL PROPERTIES	93	0	1,000	1,000	500	-50.00%
001-4307-5413S	OP. SUPPLIES-STRYKER	0	0	300	300	0	-100.00%
001-4307-5413T	OP. SUPPLIES-TRAIN STATION	0	0	300	300	0	-100.00%
001-4307-5413V	OP. SUPPLIES-PGPG	0	0	200	200	0	-100.00%
001-4307-5504	TRAVEL -CONVENTION & EDUCATION	0	27	200	200	200	0.00%
001-4307-7001	MACHINERY & EQUIPMENT	3,056	2,208	4,000	3,500	3,000	-25.00%
001-4307-7002	FURNITURE & FIXTURES	268	0	2,000	1,500	1,500	-25.00%
001-4307-7003	COMMUNICATIONS EQUIPMENT	612	0	1,000	0	500	-50.00%
001-4307-7010C	BUILDING-COMM.CTR.	8,475	175	7,000	5,000	6,000	-14.29%
001-4307-7010M	BUILDING-MUN. BLDG.	1,799	338	3,000	2,000	2,500	-16.67%
001-4307-7010O	BUILDING-OTHER	15,210	2,350	7,400	5,000	7,000	-5.41%
	TOTAL MUNICIPAL CENTER	478,943	425,875	443,353	432,108	446,130	0.63%
	INFORMATION TECHNOLOGY (I T)						
001-4308-1001	SALARIES	211,829	210,549	219,532	221,728	226,137	3.01%
001-4308-2001	FICA	16,075	15,849	16,794	16,962	17,299	3.01%
001-4308-2002	RETIREMENT [VRS]	33,494	34,315	35,596	35,946	36,665	3.00%
001-4308-2004	DENTAL	4,306	2,065	2,000	0	0	-100.00%
001-4308-2005	HOSPITALIZATION	15,343	19,287	19,287	20,654	21,600	11.99%
001-4308-2006	GROUP LIFE INSURANCE	571	584	2,884	2,626	2,678	-7.13%
001-4308-2010	WORKERS COMPENSATION	0	0	200	200	200	0.00%
001-4308-2016	TRAINING	0	0	3,500	2,000	3,500	0.00%
001-4308-30042	MAINTENANCE-COMPUTERS	142,632	77,833	60,000	55,000	60,000	0.00%
001-4308-30043	MAINTENANCE-VIDEO EQUIPMENT	9,827	20,695	18,500	15,000	15,000	-18.92%
001-4308-30044	MAINTENANCE-MAPPING SYSTEM	46,829	56,524	55,000	55,000	55,000	0.00%
001-4308-30045	PC LIFE CYCLE MGT.	3,771	29,197	0	0	0	
001-4308-30046	MAINTENANCE-PRINTERS	3,377	5,265	5,000	4,500	5,000	0.00%
001-4308-30047	MAINTENANCE-PHONES	9,402	4,137	10,000	8,000	10,000	0.00%
001-4308-30048	MAINTENANCE-HARDWARE	0	28,371	25,500	24,000	25,500	0.00%
001-4308-30049	MAINTENANCE-SOFTWARE	0	60,550	66,900	62,000	62,000	-7.32%
001-4308-3005	MTCE-COPIERS	15,276	15,701	16,500	16,500	16,500	0.00%
001-4308-3009	PURCHASED SERVICES-JCC	13,195	13,190	14,000	14,000	14,000	0.00%
001-4308-5203	TELECOMMUNICATIONS	20,240	32,375	54,000	48,000	52,000	-3.70%
001-4308-5401	OFFICE SUPPLIES	0	541	500	400	500	0.00%
001-4308-5413	OTHER OPERATING SUPPLIES	61	402	500	500	500	0.00%
001-4308-5504	TRAVEL-CONFERENCES	0	11	2,500	1,000	2,500	0.00%
001-4308-5801	DUES & ASSOCIATION MEMBERSHIPS	0	0	500	500	500	0.00%
	TOTAL INFORMATION TECHNOLOGY	546,228	627,441	629,193	604,516	627,080	-0.34%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	LANDSCAPING						
001-4309-1001	SALARIES	198,231	208,067	220,834	200,000	236,590	7.13%
001-4309-1002	SALARIES - OVERTIME	0	0	500	500	500	0.00%
001-4309-1003	PART-TIME SALARIES	852	3,346	2,000	2,000	2,000	0.00%
001-4309-2001	FICA	14,667	15,361	17,085	15,490	18,290	7.06%
001-4309-2002	RETIREMENT [VRS]	32,336	34,088	35,702	35,702	38,264	7.17%
001-4309-2004	DENTAL	135	2,055	1,000	0	0	-100.00%
001-4309-2005	HOSPITALIZATION	46,608	58,034	57,860	36,624	38,292	-33.82%
001-4309-2006	GROUP LIFE INSURANCE	551	581	2,893	2,400	2,795	-3.38%
001-4309-2010	WORKERS COMPENSATION	3,339	3,326	3,400	3,874	3,874	13.94%
001-4309-2016	TRAINING	1,330	1,952	1,000	1,000	1,200	20.00%
001-4309-3002	PROFESSIONAL SERVICES	94,932	95,428	110,000	110,000	105,900	-3.73%
001-4309-3002	EOC RECOVERY (EMERGENCY)	0	250,971	0	0	0	
001-4309-30041	MAINTENANCE, CARS & TRUCKS	658	840	1,000	1,000	1,000	0.00%
001-4309-30044	MAINTENANCE, POWERED EQUIPMENT	531	331	1,000	1,000	1,000	0.00%
001-4309-3005	MAINTENANCE, SERVICE CONTRACTS	847	0	200	200	200	0.00%
001-4309-3007	ADVERTISING	0	0	400	400	400	0.00%
001-4309-3008	LAUNDRY & DRY CLEANING	2,532	1,807	3,000	3,000	3,000	0.00%
001-4309-5203	TELECOMMUNICATION	1,832	1,059	1,300	1,300	1,300	0.00%
001-4309-5204	RADIO	86	178	300	300	300	0.00%
001-4309-5302	FIRE INSURANCE	939	939	1,000	1,000	1,000	0.00%
001-4309-5305	MOTOR VEHICLE INSURANCE	2,412	2,260	2,500	2,500	2,500	0.00%
001-4309-5307	PUBLIC OFFICIAL LIABILITY	527	505	650	650	650	0.00%
001-4309-5308	GENERAL LIABILITY	649	635	700	700	700	0.00%
001-4309-5401	OFFICE SUPPLIES	206	113	200	200	200	0.00%
001-4309-5403	AGRICULTURAL SUPPLIES	29,650	28,368	19,000	19,000	22,000	15.79%
001-4309-54081	CAR & TRUCK SUPPLIES	3,971	9,943	4,000	4,000	4,000	0.00%
001-4309-54082	TIRES	1,981	2,579	1,000	1,000	1,000	0.00%
001-4309-54083	GAS & OIL	9,622	12,850	10,100	10,100	11,000	8.91%
001-4309-54084	POWERED EQUIPMENT AND SUPPLIES	8,392	2,618	6,000	6,000	6,000	0.00%
001-4309-5410	UNIFORMS & APPAREL	1,659	1,334	2,000	2,000	2,000	0.00%
001-4309-5411	BOOKS & SUBSCRIPTIONS	0	0	100	100	100	0.00%
001-4309-5413	OTHER OPERATING SUPPLIES	14,445	11,297	12,000	12,000	12,000	0.00%
001-4309-5418	LITTER CONTROL	5,706	5,500	5,500	5,500	5,500	0.00%
001-4309-5504	TRAVEL -CONVENTION & EDUCATION	590	87	500	500	500	0.00%
001-4309-5801	DUES & ASSOCIATION MEMBERSHIPS	0	0	100	100	100	0.00%
001-4309-7005	MOTOR VEHICLES & EQUIPMENT	11,211	15,036	14,000	14,000	14,000	0.00%
001-4309-7007	ADP EQUIPMENT	612	0	0	0	0	
001-4309-8001	LEASE / RENT OF EQUIPMENT	84	1,214	1,000	1,000	1,000	0.00%
	TOTAL LANDSCAPING	492,123	772,702	539,824	495,140	539,155	-0.12%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	PUBLIC HEALTH						
001-5101-5601	LOCAL HEALTH DEPT	92,466	100,594	98,339	98,339	100,741	2.44%
001-5101-5602	OLDE TOWN HEALTH CLINIC	83,430	83,430	83,430	83,430	83,430	0.00%
001-5101-5603	CHIP	19,349	19,349	0	0	0	
	TOTAL PUBLIC HEALTH	195,245	203,373	181,769	181,769	184,171	1.32%
	MOSQUITO CONTROL						
001-5103-5305	MOTOR VEHICLE INSURANCE	0	0	300	300	300	0.00%
001-5103-5308	GENERAL LIABILITY	0	0	100	100	100	0.00%
001-5103-54081	CAR & TRUCK SUPPLIES	102	0	300	300	300	0.00%
001-5103-54083	GAS & OIL	76	101	250	250	250	0.00%
001-5103-5413	OTHER OPERATING SUPPLIES	5,734	5,548	5,500	5,500	5,500	0.00%
001-5103-7005	MOTOR VEHICLES & EQUIPMENT	0	500	500	500	500	0.00%
	TOTAL MOSQUITO CONTROL	5,912	6,149	6,950	6,950	6,950	0.00%
	COMMUNITY SERVICES BOARD						
001-5205-5602	COLONIAL BEHAVIORAL HEALTH	245,860	245,860	245,860	245,860	250,405	1.85%
	TOTAL COMM. SERVICES BOARD	245,860	245,860	245,860	245,860	250,405	1.85%
	PUBLIC ASSISTANCE						
001-5302-5305	MOTOR VEHICLE INSURANCE	0	0	2,000	2,000	2,000	0.00%
001-5302-5701	GENERAL RELIEF-LOCAL CONTRIBUTIC	450,000	450,000	583,956	583,956	610,000	4.46%
001-5302-5703	COMPREHENSIVE SERVICES ACT	91,060	91,060	91,060	91,060	91,060	0.00%
001-5302-5705	YOUTH & SENIOR INITIATIVES	30,000	30,000	30,000	30,000	30,000	0.00%
001-5302-5706	COMPREHENSIVE SVC ACT-ADMIN	5,691	5,691	5,691	5,691	5,691	0.00%
001-5302-5707	AT-RISK PREVENTION	15,000	15,000	15,000	15,000	15,000	0.00%
001-5302-5708	SUMMER YOUTH PROGRAM	35,000	35,000	35,000	35,000	35,000	0.00%
001-5302-5710	LOCAL HOMELESSNESS PREVENTION	10,000	10,000	10,000	10,000	10,000	0.00%
	TOTAL PUBLIC ASSISTANCE	636,751	636,751	772,707	772,707	798,751	3.37%
	PUBLIC ASSISTANCE - TRANSPORTATION						
001-5305-30041	MAINTENANCE, CARS & TRUCKS	93	48	200	200	200	0.00%
001-5305-54081	CAR & TRUCK SUPPLIES	237	28	300	300	300	0.00%
001-5305-54082	TIRES	217	96	400	400	400	0.00%
001-5305-54083	GAS & OIL	3,169	3,645	3,000	3,000	3,000	0.00%
	TOTAL PUBLIC ASSIST.-TRANS.	3,716	3,817	3,900	3,900	3,900	0.00%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	SCHOOL BOARD						
001-6101-1001	SALARIES	11,000	11,000	11,000	11,000	11,000	0.00%
001-6101-2001	FICA	842	842	842	842	842	0.00%
	TOTAL SCHOOL BOARD	11,842	11,842	11,842	11,842	11,842	0.00%
	JOINT SCHOOL OPERATIONS						
001-6103-6001	SCHOOLS	6,206,332	6,469,380	6,968,646	6,968,646	7,382,840	5.94%
001-6103-6002	SALES TAX FOR EDUCATION	773,000	856,098	772,468	772,468	985,974	27.64%
	TOTAL SCHOOL OPERATIONS	6,979,332	7,325,478	7,741,114	7,741,114	8,368,814	8.11%
	RECREATION - ADMINISTRATION						
001-7101-1001	SALARIES	163,434	173,062	182,001	182,078	185,675	2.02%
001-7101-1003	PART-TIME SALARIES	40,020	34,591	51,000	50,000	50,000	-1.96%
001-7101-2001	FICA	15,875	15,789	17,825	17,740	18,029	1.15%
001-7101-2002	RETIREMENT [VRS]	17,876	28,027	29,354	29,360	29,947	2.02%
001-7101-2004	DENTAL	1,387	1,980	1,000	0	0	-100.00%
001-7101-2005	HOSPITALIZATION	21,889	26,800	26,800	26,394	27,600	2.99%
001-7101-2006	GROUP LIFE INSURANCE	304	451	2,379	2,145	2,188	-8.04%
001-7101-2010	WORKERS COMPENSATION	1,669	1,663	1,700	1,937	1,937	13.94%
001-7101-2016	TRAINING	240	1,469	1,000	600	1,000	0.00%
001-7101-3001	PROFESSIONAL HEALTH SERVICES	144	144	250	0	250	0.00%
001-7101-30041	MAINTENANCE, CARS & TRUCKS	268	300	400	400	400	0.00%
001-7101-30042	MAINTENANCE, BUILDINGS	11,652	13,352	16,000	15,000	17,500	9.38%
001-7101-30043	MAINTENANCE, OFFICE EQUIPMENT	0	38	100	50	100	0.00%
001-7101-30044	MAINTENANCE, POWERED EQUIPMENT	341	247	500	500	500	0.00%
001-7101-3005	MAINTENANCE, SERVICE CONTRACTS	7,272	9,476	9,000	9,000	9,000	0.00%
001-7101-3007	ADVERTISING	739	1,000	1,000	1,000	1,000	0.00%
001-7101-3008	LAUNDRY & DRY CLEANING	30	10	250	100	250	0.00%
001-7101-3033	EXTERMINATING CONTRACT	1,044	1,044	1,050	1,044	1,050	0.00%
001-7101-5101	ELECTRICITY	39,667	38,260	42,000	38,000	42,000	0.00%
001-7101-5102	HEATING	5,027	3,263	6,000	4,000	6,000	0.00%
001-7101-5201	POSTAGE	908	450	800	800	800	0.00%
001-7101-5203	TELECOMMUNICATION	3,880	2,905	3,500	3,200	3,500	0.00%
001-7101-5302	FIRE INSURANCE	4,693	4,693	4,750	4,807	4,800	1.05%
001-7101-5307	PUBLIC OFFICIAL LIABILITY	527	505	530	500	530	0.00%
001-7101-5308	GENERAL LIABILITY	648	635	700	591	650	-7.14%
001-7101-5401	OFFICE SUPPLIES	2,158	1,651	1,600	1,600	1,600	0.00%
001-7101-5405	LAUNDRY, HOUSEKEEPING, JANITOR.	3,000	3,986	4,000	4,500	5,000	25.00%
001-7101-5408	VEHICLE POWERED EQUIP.-SUPPLIES	0	12	100	50	100	0.00%
001-7101-54083	GAS & OIL	59	0	0	0	0	0.00%
001-7101-5411	BOOKS & SUBSCRIPTIONS	0	0	100	50	100	0.00%
001-7101-5413	OTHER OPERATING SUPPLIES	1,960	1,978	2,500	2,500	3,000	20.00%
001-7101-5501	TRAVEL - MILEAGE	0	0	50	25	50	0.00%
001-7101-5504	TRAVEL - CONFERENCES	482	811	1,250	700	1,250	0.00%
001-7101-5801	DUES & ASSOCIATION MEMBERSHIPS	200	235	250	350	350	40.00%
001-7101-7002	FURNITURE & FIXTURES	1,571	0	0	0	0	0.00%
001-7101-7007	ADP EQUIPMENT	1,405	0	0	0	0	0.00%
	TOTAL RECREATION - ADMINISTRATIO	350,369	368,827	409,739	399,021	416,156	1.57%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	RECREATION - PARKS						
001-7102-1001	SALARIES	26,513	31,609	32,087	31,876	32,839	2.34%
001-7102-1003	PART-TIME SALARIES	106,972	113,120	118,600	118,600	118,600	0.00%
001-7102-2001	FICA	11,124	11,496	11,528	11,512	11,585	0.49%
001-7102-2002	RETIREMENT [VRS]	13,990	4,118	5,175	5,192	5,296	2.35%
001-7102-2004	DENTAL	113	314	0	0	0	
001-7102-2005	HOSPITALIZATION	7,011	6,887	7,513	5,739	6,000	-20.14%
001-7102-2006	GROUP LIFE INSURANCE	238	92	419	380	387	-7.66%
001-7102-2010	WORKERS COMPENSATION	3,338	3,326	3,350	3,874	3,874	15.64%
001-7102-30042	MAINTENANCE, BUILDINGS	1,667	1,165	1,500	1,500	1,500	0.00%
001-7102-30044	MAINTENANCE, EQUIPMENT	1,050	1,948	2,000	2,000	2,000	0.00%
001-7102-3006	PRINTING	1,739	1,994	2,000	1,500	2,000	0.00%
001-7102-3007	ADVERTISING	384	419	500	250	500	0.00%
001-7102-5101	ELECTRICITY	4,324	3,941	5,000	4,000	5,000	0.00%
001-7102-5201	POSTAGE	0	40	0	0	0	
001-7102-5203	TELECOMMUNICATION	3,353	2,794	3,400	3,000	3,400	0.00%
001-7102-5302	FIRE INSURANCE	1,408	1,408	1,430	1,442	1,500	4.90%
001-7102-5307	PUBLIC OFFICIAL LIABILITY	527	505	530	491	530	0.00%
001-7102-5308	GENERAL LIABILITY	432	424	430	394	430	0.00%
001-7102-5401	OFFICE SUPPLIES	510	684	700	700	700	0.00%
001-7102-5403	AGRICULTURAL SUPPLIES	4,305	4,986	5,000	5,000	5,000	0.00%
001-7102-5404	MEDICAL SUPPLIES	0	78	100	100	100	0.00%
001-7102-5405	LAUNDRY, HOUSEKEEPING, JANITOR.	2,449	1,783	2,000	2,000	2,000	0.00%
001-7102-5407	REPAIR & MAINTENANCE SUPPLIES	2,186	3,389	2,500	2,500	2,500	0.00%
001-7102-5408	VEHICLE POWERED EQUIP/SUPPLIES	99	154	250	250	250	0.00%
001-7102-54083	GAS & OIL	268	602	0	0	0	
001-7102-54084	EQUIPMENT SUPPLIES	143	309	400	400	400	0.00%
001-7102-5410	UNIFORMS & APPAREL	649	543	650	650	650	0.00%
001-7102-5411	BOOKS & SUBSCRIPTIONS	10	40	50	50	50	0.00%
001-7102-5413	OTHER OPERATING SUPPLIES	3,407	4,082	4,000	4,000	4,000	0.00%
001-7102-5414	MERCHANDISE FOR RESALE	5,938	5,374	6,500	6,000	6,500	0.00%
001-7102-5416	NRPA-TAKE ME FISHING PROGRAM	4,000	0	0	0	0	0.00%
001-7102-5801	DUES & ASSOCIATION MEMBERSHIPS	105	125	125	125	125	0.00%
001-7102-7001	MACHINERY & EQUIPMENT	913	970	1,000	1,000	1,000	0.00%
001-7102-7002	FURNITURE & FIXTURES	695	0	0	0	0	
001-7102-7005	MOTOR VEHICLES & EQUIPMENT	8,316	8,164	8,500	8,500	8,500	0.00%
001-7102-8001	LEASE / RENT OF EQUIPMENT	1,254	2,002	2,000	2,250	2,300	15.00%
	TOTAL RECREATION - PARKS	219,430	218,885	229,237	225,275	229,516	0.12%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	RECREATION - PROGRAMS						
001-7104-1001	SALARIES	154,444	158,251	168,595	168,220	171,988	2.01%
001-7104-1003	PART-TIME SALARIES & WAGES	40,253	37,711	42,500	40,000	40,000	-5.88%
001-7104-2001	FICA	19,112	18,986	16,149	15,928	16,217	0.42%
001-7104-2002	RETIREMENT [VRS]	24,873	25,963	27,192	27,196	27,739	2.01%
001-7104-2004	DENTAL	2,466	2,000	1,000	0	0	
001-7104-2005	HOSPITALIZATION	33,377	30,049	31,060	36,432	38,076	22.59%
001-7104-2006	GROUP LIFE INSURANCE	424	442	2,203	1,987	2,026	-8.02%
001-7104-2010	WORKERS COMPENSATION	7,095	7,067	7,100	8,233	8,233	15.96%
001-7104-3002	PROFESSIONAL SERVICES	179,831	169,886	185,000	185,000	190,000	2.70%
001-7104-3004	REPAIR & MAINTENANCE	63	79	100	100	100	0.00%
001-7104-30041	MAINTENANCE, CARS & TRUCKS	275	376	300	300	300	0.00%
001-7104-30042	MAINTENANCE, BUILDINGS	8,715	8,412	9,000	9,500	9,500	5.56%
001-7104-30043	MAINTENANCE, OFFICE EQUIPMENT	0	22	300	200	250	-16.67%
001-7104-30044	MAINTENANCE, POWERED EQUIPMENT	50	416	500	500	500	0.00%
001-7104-3005	MAINTENANCE, SERVICE CONTRACTS	395	1,676	2,000	2,000	2,000	0.00%
001-7104-30051	MAINTENANCE, POOL CONTRACT	30,725	37,703	40,000	20,310	5,000	-87.50%
001-7104-3006	PRINTING	3,630	1,332	3,000	2,000	2,000	-33.33%
001-7104-3007	ADVERTISING	264	110	1,000	150	1,000	0.00%
001-7104-3008	LAUNDRY & DRY CLEANING	230	89	400	200	300	-25.00%
001-7104-5101	ELECTRICITY	13,037	13,841	15,000	13,900	14,000	-6.67%
001-7104-5201	POSTAGE	278	478	500	500	500	0.00%
001-7104-5203	TELECOMMUNICATION	5,585	3,421	4,100	3,600	3,700	-9.76%
001-7104-5301	BOILER INSURANCE	168	160	180	180	180	0.00%
001-7104-5302	FIRE INSURANCE	1,912	1,408	1,450	1,450	1,450	0.00%
001-7104-5305	MOTOR VEHICLE INSURANCE	1,809	1,695	1,800	1,537	1,700	-5.56%
001-7104-5307	PUBLIC OFFICIAL LIABILITY	527	505	530	492	530	0.00%
001-7104-5308	GENERAL LIABILITY	432	423	430	394	430	0.00%
001-7104-5401	OFFICE SUPPLIES	1,057	889	1,000	900	1,000	0.00%
001-7104-5405	LAUNDRY, HOUSEKEEPING, JANITORIAL	1,911	1,980	2,000	2,000	2,500	25.00%
001-7104-5407	REPAIR & MAINTENANCE SUPPLIES	374	339	750	500	500	-33.33%
001-7104-5408	VEHICLE POWERED EQUIP.-SUPPLIES	64	67	250	150	250	0.00%
001-7104-54081	CAR & TRUCK SUPPLIES	651	923	700	800	850	21.43%
001-7104-54082	TIRES	0	144	200	1,200	1,200	500.00%
001-7104-54083	GAS & OIL	4,951	7,941	6,000	6,000	6,500	8.33%
001-7104-54084	EQUIPMENT SUPPLIES	131	218	300	300	300	0.00%
001-7104-5410	UNIFORMS & APPAREL	800	289	800	800	800	0.00%
001-7104-5411	BOOKS & SUBSCRIPTIONS	0	0	50	0	50	0.00%
001-7104-5412	RECREATIONAL SUPPLIES	7,941	9,546	8,000	8,000	8,500	6.25%
001-7104-5413	OTHER OPERATING SUPPLIES	6,715	7,295	7,500	7,500	7,500	0.00%
001-7104-5501	TRAVEL -MILEAGE	997	881	1,500	1,500	1,500	0.00%
001-7104-5801	DUES & ASSOCIATION MEMBERSHIPS	70	185	200	210	210	5.00%
001-7104-7001	MACHINERY & EQUIPMENT	14,851	21,933	15,000	17,000	17,000	13.33%
001-7104-7002	FURNITURE & FIXTURES	237	0	0	0	0	
001-7104-7005	MOTOR VEHICLES & EQUIPMENT	0	20	500	500	500	0.00%
001-7104-8001	LEASE/RENT OF EQUIPMENT	9,598	9,475	12,000	12,000	12,000	0.00%
	TOTAL RECREATION - PLAYGROUNDS	580,318	584,626	618,139	599,669	598,880	-3.12%
	CEMETERY						
001-7108-1001	SALARIES	31,792	32,578	34,279	34,310	34,981	2.05%
001-7108-1002	SALARIES - OVERTIME	880	1,179	500	539	500	0.00%
001-7108-2001	FICA	2,324	2,369	2,661	2,666	2,714	2.00%
001-7108-2002	RETIREMENT [VRS]	5,146	5,279	5,529	5,532	5,642	2.04%
001-7108-2004	DENTAL	230	324	0	0	0	
001-7108-2005	HOSPITALIZATION	10,342	11,774	11,774	10,232	10,692	-9.19%
001-7108-2006	GROUP LIFE INSURANCE	88	90	448	404	412	-8.00%
001-7108-2010	WORKERS COMPENSATION	835	831	840	968	968	15.24%
001-7108-30044	MAINTENANCE, EQUIPMENT	26	21	500	500	500	0.00%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
001-7108-3005	MAINTENANCE, SERVICE CONTRACTS	0	0	400	400	400	0.00%
001-7108-3008	LAUNDRY & DRY CLEANING	360	192	400	400	400	0.00%
001-7108-5101	ELECTRICITY	404	400	350	400	400	14.29%
001-7108-5203	TELECOMMUNICATION	1,466	1,335	1,500	1,500	1,500	0.00%
001-7108-5307	PUBLIC OFFICIAL LIABILITY	527	505	625	491	500	-20.00%
001-7108-5403	AGRICULTURAL SUPPLIES	78	38	300	300	300	0.00%
001-7108-54082	TIRES	0	112	100	100	100	0.00%
001-7108-54083	GAS & OIL	164	100	200	200	200	0.00%
001-7108-54084	EQUIPMENT SUPPLIES	115	590	500	500	500	0.00%
001-7108-5413	OTHER OPERATING SUPPLIES	357	1,447	1,500	1,500	1,500	0.00%
001-7108-7006	REPURCHASE OF CEMETERY LOTS	400	900	1,000	1,000	1,000	0.00%
	TOTAL CEMETERY	55,534	60,064	63,406	61,942	63,210	-0.31%
	REGIONAL LIBRARY						
001-7302-5413	BUILDINGS-GROUNDS-MAINTENANCE	668	375	2,000	1,000	1,000	-50.00%
001-7302-6002	REGIONAL LIBRARY-CONTRACT	750,291	779,369	819,506	819,506	819,506	0.00%
	TOTAL REGIONAL LIBRARY	750,959	779,744	821,506	820,506	820,506	-0.12%
	PLANNING						
001-8101-1001	SALARIES	284,264	288,875	304,104	304,174	310,226	2.01%
001-8101-2001	FICA	20,591	21,205	23,264	23,240	23,732	2.01%
001-8101-2002	RETIREMENT [VRS]	45,938	46,830	49,048	49,054	50,035	2.01%
001-8101-2004	DENTAL	3,793	1,796	3,000	0	0	-100.00%
001-8101-2005	HOSPITALIZATION	38,560	36,562	38,960	32,132	33,600	-13.76%
001-8101-2006	GROUP LIFE INSURANCE	782	797	3,974	3,584	3,655	-8.02%
001-8101-2010	WORKERS COMPENSATION	668	665	780	775	775	-0.64%
001-8101-2016	TRAINING	634	2,264	3,000	2,000	3,000	0.00%
001-8101-3001	COMPREHENSIVE PLAN	0	13,622	30,000	30,000	0	-100.00%
001-8101-3002	PROFESSIONAL SERVICES	41,941	1,911	30,000	25,000	15,000	-50.00%
001-8101-3004	REPAIR & MAINTENANCE	27	0	100	100	100	0.00%
001-8101-30041	MAINTENANCE, CARS & TRUCKS	16	32	750	750	750	0.00%
001-8101-3006	PRINTING	402	1,167	3,000	3,000	3,000	0.00%
001-8101-3007	ADVERTISING	4,499	6,717	10,000	10,000	6,000	-40.00%
001-8101-5201	POSTAGE	728	906	3,000	1,500	1,500	-50.00%
001-8101-5203	TELECOMMUNICATION	5,878	3,756	6,500	4,500	4,500	-30.77%
001-8101-5305	MOTOR VEHICLE INSURANCE	904	848	900	900	900	0.00%
001-8101-5307	PUBLIC OFFICIAL LIABILITY	7,904	7,578	7,800	7,358	7,500	-3.85%
001-8101-5308	GENERAL LIABILITY	432	424	450	394	400	-11.11%
001-8101-5401	OFFICE SUPPLIES	4,604	4,074	5,000	4,500	4,500	-10.00%
001-8101-54081	CAR & TRUCK SUPPLIES	130	358	150	150	150	0.00%
001-8101-54082	TIRES	0	0	150	150	150	0.00%
001-8101-54083	GAS & OIL	341	1,004	800	800	800	0.00%
001-8101-5411	BOOKS & SUBSCRIPTIONS	3,050	3,235	3,000	3,000	3,500	16.67%
001-8101-5413	OTHER OPERATING SUPPLIES	1,546	1,892	2,000	2,000	2,000	0.00%
001-8101-5501	TRAVEL - MILEAGE	174	412	400	400	400	0.00%
001-8101-5504	TRAVEL - CONFERENCES	3,091	2,284	4,000	4,000	6,000	50.00%
001-8101-5505	AWARD PROGRAMS	304	100	1,000	1,000	1,000	0.00%
001-8101-5507	NEIGHBORHOOD ENHANCEMENT PROC	1,194	699	1,500	1,500	1,500	0.00%
001-8101-5801	DUES & ASSOCIATION MEMBERSHIPS	1,724	1,473	2,000	2,000	2,500	25.00%
001-8101-7001	MACHINERY & EQUIPMENT	1,000	0	500	500	500	0.00%
001-8101-7007	ADP EQUIPMENT	168	0	0	0	0	
	TOTAL PLANNING	475,287	451,486	539,130	518,461	487,674	-9.54%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	CONTRIBUTIONS TO OTHER ENTITIES						
001-8102-5604	TNCC-SITE IMPROVEMENTS	9,019	7,892	7,892	7,892	8,222	4.18%
001-8102-56041	TNCC-DISCOVERY CENTER LEASE	0	0	3,205	3,205	3,205	0.00%
001-8102-56043	TNCC-WORKFORCE DEV. CENTER	10,500	10,500	10,500	10,500	10,500	0.00%
001-8102-56045	CHILD DEV. RESOURCES	0	0	10,000	10,000	0	-100.00%
001-8102-56047	VA ARTS FESTIVAL	48,750	50,000	50,000	50,000	50,000	0.00%
001-8102-56048	VIRGINIANS FOR HIGH SPEED RAIL	4,500	4,500	4,500	4,500	4,500	0.00%
001-8102-56049	WMSBG AREA DESTINATION MKTG	1,299,244	1,264,046	1,300,000	1,350,000	1,300,000	0.00%
001-8102-5604A	HAMPTON RDS PLANNING DIST. COMM	10,612	11,264	10,982	10,982	10,982	0.00%
001-8102-5604B	WMSBG CHAMBER/TOURISM ALLIANCE	677,000	650,000	650,000	650,000	650,000	0.00%
001-8102-5604C	COMMUNITY ACTION AGENCY	17,585	17,585	17,585	17,585	17,585	0.00%
001-8102-5604D	LITERACY FOR LIFE	500	500	500	500	1,000	100.00%
001-8102-5604E	PENINSULA AGENCY ON AGING	5,000	5,000	5,000	5,000	3,000	-40.00%
001-8102-5604F	UNITED WAY-INFO & REFERRAL	6,300	6,500	6,500	6,500	6,500	0.00%
001-8102-5604G	COMMUNITY SERVICES COALITION	5,000	5,000	5,000	5,000	5,000	0.00%
001-8102-5604H	WILLIAMSBURG AREA TRANSPORT	265,000	265,000	265,000	265,000	300,775	13.50%
001-8102-5604I	HOSPICE OF WILLIAMSBURG	5,000	5,000	5,000	5,000	3,000	-40.00%
001-8102-5604J	COLONIAL WILLIAMSBURG FOUNDATIO	1,273,000	1,300,000	1,300,000	1,300,000	1,300,000	0.00%
001-8102-5604K	AVALON	17,000	18,700	18,700	18,700	18,700	0.00%
001-8102-5604M	PENINSULA COUNCIL WORK. DEV.	5,949	5,949	5,947	5,947	5,947	0.00%
001-8102-5604N	NN / W INT. AIRPORT-AIR SERVICE FUN	4,245	4,245	4,245	4,245	4,245	0.00%
001-8102-5604P	COLONIAL CASA	6,300	6,300	6,300	6,300	6,000	-4.76%
001-8102-5604Q	WILLIAMSBURG AIDS NETWORK	1,800	0	0	0	0	
001-8102-5604R	HERITAGE HUMANE SOCIETY	14,000	14,000	14,000	14,000	14,000	0.00%
001-8102-5604T	PEN. CENTER FOR INDEP. LIVING	900	900	900	900	900	0.00%
001-8102-5604U	BIG BROTHERS / BIG SISTERS	3,000	3,000	0	0	0	
001-8102-5604V	HAMPTON ROADS PARTNERSHIP	4,900	4,900	4,900	4,900	4,900	0.00%
001-8102-5604X	HISTORIC TRIANGLE SENIOR CENTER	10,000	10,000	10,000	10,000	10,000	0.00%
001-8102-5604Y	FARMERS' MARKET	3,800	3,800	3,800	3,800	3,800	0.00%
001-8102-5604Z	WMSBG LAND CONSERVANCY	5,000	5,000	5,000	5,000	5,000	0.00%
001-8102-5605	PENINSULA COMM. ON HOMELESSNES	2,759	2,759	2,759	2,759	2,759	0.00%
001-8102-5610	VA SYMPHONY-MATOAKA CONCERT	5,000	5,000	5,000	5,000	6,000	20.00%
001-8102-5611	KINGSMILL CHAMPIONSHIP	0	0	0	0	15,000	
001-8202-5604	COLONIAL SOIL & WATER CONSERV.	2,655	2,655	2,655	2,655	2,655	0.00%
001-8202-5604B	THIS CENTURY GALLERY	0	0	0	0	16,700	0.00%
001-8202-5605	CROSSROADS SUPPORT	2,500	2,500	0	0	0	0.00%
001-8202-5605A	HAMPTON ROADS ECON. DEV. ALLIANC	11,857	11,857	11,857	11,857	11,857	0.00%
001-8202-5605E	FEDERAL FACILITIES ALLIANCE	6,479	6,479	6,479	6,479	6,479	0.00%
001-8202-5606	HISTORIC TRIANGLE COLLABORATIVE	7,000	6,650	6,500	6,500	6,500	0.00%
	TOTAL CONTRIBUTIONS	3,752,154	3,717,481	3,760,706	3,810,706	3,815,711	1.46%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	ARTS COMMISSION						
001-8102-5605A	WILLIAMSBURG SYMPHONIA	11,808	11,500	11,500	11,500	10,100	-12.17%
001-8102-5605B	VIRGINIA SYMPHONY	10,630	10,500	10,500	10,500	11,225	6.90%
001-8102-5605C	WMSBG WOMENS CHORUS INC	0	750	900	900	1,200	0.00%
001-8102-5605D	TIDEWATER CLASSIC GUITAR	2,389	2,300	2,000	2,000	2,000	0.00%
001-8102-5605E	VIRGINIA CHORAL SOCIETY	241	200	200	200	200	0.00%
001-8102-5605F	WILLIAMSBURG CHORAL GUILD	4,825	4,500	4,500	4,500	5,000	11.11%
001-8102-5605G	WILLIAMSBURG CONSORT	1,930	2,000	2,000	2,000	2,750	37.50%
001-8102-5605H	PUBLICK TIMES CHORUS	772	750	800	800	600	-25.00%
001-8102-5605I	VIRGINIA OPERA	7,720	7,000	7,000	7,000	8,000	14.29%
001-8102-5605J	WILLIAMSBURG YOUTH ORCHESTRA	4,246	4,200	3,800	3,800	0	-100.00%
001-8102-5605K	WILLIAMSBURG PLAYERS	6,031	6,000	6,000	6,000	6,000	0.00%
001-8102-5605L	THEATRE IV	2,895	2,900	1,000	1,000	2,500	150.00%
001-8102-5605M	YOUNG AUDIENCES	2,606	2,600	2,900	2,900	3,500	20.69%
001-8102-5605N	VA SHAKESPEARE FESTIVAL	6,273	6,250	7,000	7,000	7,000	0.00%
001-8102-5605O	INSTITUTE FOR DANCE	0	1,250	1,250	1,250	0	0.00%
001-8102-5605Q	MUSCARELLE MUSEUM	0	1,000	900	900	0	0.00%
001-8102-5605R	THIS CENTURY GALLERY	10,133	10,500	10,500	10,500	11,500	9.52%
001-8102-5605S	CHESAPEAKE BAY WIND ENSEMBLE	0	200	0	0	325	
001-8102-5605T	AN OCCASION FOR THE ARTS	4,343	5,395	8,100	8,100	0	-100.00%
001-8102-5605U	WHRO - TV	2,605	2,500	3,000	3,000	3,000	0.00%
001-8102-5605V	CULTURAL ALLIANCE	1,785	1,000	0	0	800	
001-8102-5605X	W A A C - ADMIN EXPENSES	109	400	400	400	600	50.00%
001-8102-5605Y	WMSBG YOUTH WIND ENSEMBLE	0	0	750	750	1,200	
001-8102-5605Z	FIRST NIGHT OF WILLIAMSBURG	8,685	8,700	9,000	9,000	9,500	5.56%
001-8102-5606	WILLIAMSBURG MUSIC CLUB	965	1,000	1,000	1,000	1,500	50.00%
001-8102-5606B	PANGLOSSIAN PRODUCTION INC	0	0	0	0	1,500	
001-8102-5606C	STAGELIGHTS	2,027	2,000	2,000	2,000	2,000	0.00%
001-8102-5606D	CELEBRATE YORKTOWN COMMITTEE	0	500	500	500	500	0.00%
001-8102-5606E	GLOBAL FILM FESTIVAL-W&M	0	0	0	0	7,000	
001-8102-5606J	VA ARTS FESTIVAL	5,307	5,500	7,000	7,000	8,000	14.29%
001-8102-5606N	FLUTE FRENZY	772	750	1,000	1,000	1,000	0.00%
001-8102-5606O	VIRGINIA STAGE COMPANY	434	425	320	320	0	-100.00%
001-8102-5606P	COMMUNITY ALLIANCE / PERF. ARTS	1,737	1,530	0	0	0	
001-8102-5606Q	WRL FOUNDATION	6,513	6,500	6,500	6,500	4,000	-38.46%
001-8102-5606R	VIRGINIA PREMIER THEATRE	483	0	0	0	0	0.00%
001-8102-5606U	VIRGINIA CHORALE	2,292	1,800	1,750	1,750	1,500	-14.29%
001-8102-5606V	ARC OF GREATER WILLIAMSBURG	2,895	3,000	3,530	3,530	0	0.00%
001-8102-5606W	WILLIAMSBURG YOUTH HARP SOCIETY	1,930	0	0	0	0	
001-8102-5606X	VA REGIONAL BALLET	3,764	3,600	2,400	2,400	6,000	150.00%
	TOTAL ARTS COMMISSION	119,145	119,000	120,000	120,000	120,000	0.00%
	TOTAL GENERAL FUND EXPENDITURE	29,880,849	31,237,202	32,377,297	32,007,021	33,272,430	2.76%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
REVENUES:							
010-0610-1101	WATER SERVICE	4,140,893	4,139,455	4,452,000	4,200,000	4,431,000	-0.47%
010-0610-1101A	SEWER SERVICE	1,378,041	1,440,225	1,400,000	1,460,000	1,460,000	4.29%
010-0610-1102	WATER CONNECTIONS	2,800	0	2,000	2,000	2,000	0.00%
010-0610-11021	HRSD TAP FEES	89,525	32,215	60,000	66,720	50,000	-16.67%
010-0610-1102A	SEWER CONNECTIONS	800	1,900	1,000	1,000	1,000	0.00%
010-0610-1103	PENALTIES - WATER & SEWER	28,043	23,803	18,000	18,000	18,000	0.00%
010-0610-1110	OTHER SOURCES	1,532,010	7,910	8,000	8,000	8,000	0.00%
010-0610-1111	INTEREST EARNINGS	8,536	29,772	10,000	30,000	26,000	160.00%
010-0610-1118	WATER TANK-ANTENNA CONTRACTS	140,340	153,298	150,000	162,040	162,040	8.03%
010-0610-1120	WATER & SEWER AVAILABILITY	331,500	145,500	160,000	195,000	160,000	0.00%
010-0610-1122	TRANSFER - CAPITAL PROJECTS	-2,165,918	-478,382	-209,046	-215,633	-145,881	-30.22%
	TOTAL UTILITY FUND REVENUES	5,486,570	5,495,696	6,051,954	5,927,127	6,172,159	
EXPENSES							
	ADMINISTRATION						
010-1900-1001	SALARIES	219,638	231,247	313,426	240,000	319,746	2.02%
010-1900-2001	FICA	15,695	16,588	23,977	18,360	24,461	2.02%
010-1900-2002	RETIREMENT [VRS]	35,644	36,974	50,605	39,905	52,799	4.33%
010-1900-2004	DENTAL	4,148	1,755	4,000	0	0	-100.00%
010-1900-2005	HOSPITALIZATION	21,064	20,079	16,460	17,218	18,000	9.36%
010-1900-2006	GROUP LIFE INSURANCE	607	630	4,101	2,916	3,771	-8.05%
010-1900-2010	WORKERS COMPENSATION	2,504	2,494	2,600	2,906	2,906	11.77%
010-1900-2011	CAR ALLOWANCE	0	0	7,200	7,200	7,200	0.00%
010-1900-2013	EDUCATION ASSISTANCE	0	199	0	0	0	
010-1900-3002	PROFESSIONAL SERVICE-OTHER	2,146	449	4,000	4,000	3,500	-12.50%
010-1900-30041	MAINTENANCE, CARS AND TRUCKS	16	16	500	500	500	0.00%
010-1900-3006	PRINTING	334	209	500	500	500	0.00%
010-1900-3007	ADVERTISING	190	0	500	500	500	0.00%
010-1900-5201	POSTAGE	6,790	6,010	6,500	6,500	6,500	0.00%
010-1900-5203	TELECOMMUNICATION	3,285	1,890	4,500	4,500	4,000	-11.11%
010-1900-5204	RADIO	585	675	550	550	550	0.00%
010-1900-5302	FIRE	469	469	550	481	550	0.00%
010-1900-5305	MOTOR VEHICLE	1,809	1,695	1,900	1,537	1,900	0.00%
010-1900-5401	OFFICE SUPPLIES	3,496	3,062	2,000	2,000	2,500	25.00%
010-1900-54081	CAR & TRUCK SUPPLIES	693	564	500	500	500	0.00%
010-1900-54083	GAS & OIL	559	408	750	750	750	0.00%
010-1900-5411	BOOKS & SUBSCRIPTIONS	0	0	200	200	200	0.00%
010-1900-5413	OTHER OPERATING SUPPLIES	1,393	1,299	2,500	2,500	2,500	0.00%
010-1900-5504	TRAVEL (CONVENTION & EDUCATION)	755	426	550	550	550	0.00%
010-1900-5801	DUES & SUBSCRIPTIONS	45	115	600	600	600	0.00%
010-1900-5869	COMPENSATION CONTINGENCY	0	0	0	0	0	
010-1900-7002	FURNITURE & FIXTURES	611	0	500	500	500	0.00%
010-1900-7005	MOTOR VEHICLES & EQUIPMENT	0	0	1,000	1,000	1,000	0.00%
010-1900-7008	OVERHEAD CHARGES	547,833	620,412	600,000	620,000	620,000	3.33%
010-1900-7009	DEPRECIATION EXPENSE	801,254	796,011	845,000	845,000	845,000	0.00%
	TOTAL ADMINISTRATION	1,671,563	1,743,676	1,895,469	1,821,173	1,921,483	1.37%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	WATER TREATMENT						
010-1910-1001	SALARIES	468,131	483,535	514,235	514,235	519,956	1.11%
010-1910-1002	SALARIES - OVERTIME	72	1,615	500	1,095	1,000	100.00%
010-1910-1006	DISCRETIONARY LEAVE	1,300	7,071	2,000	2,433	2,500	25.00%
010-1910-2001	FICA	34,955	36,449	39,530	39,530	40,044	1.30%
010-1910-2002	RETIREMENT [VRS]	65,559	69,091	83,383	83,300	84,303	1.10%
010-1910-2004	DENTAL	5,164	6,093	5,070	0	0	-100.00%
010-1910-2005	HOSPITALIZATION	68,672	62,743	75,100	76,877	80,400	7.06%
010-1910-2006	GROUP LIFE INSURANCE	1,117	1,177	6,757	4,728	6,158	-8.86%
010-1910-2010	WORKERS COMPENSATION	9,599	9,561	9,800	11,139	11,200	14.29%
010-1910-2016	TRAINING	3,829	4,320	5,000	5,000	5,000	0.00%
010-1910-3002	PROFESSIONAL SERVICE-OTHER	21,689	25,824	20,000	20,000	22,000	10.00%
010-1910-3004	REPAIR & MAINTENANCE	5,445	4,636	7,000	7,000	7,000	0.00%
010-1910-30041	MAINTENANCE, CARS & TRUCKS	66	16	500	500	500	0.00%
010-1910-30042	MAINTENANCE, BUILDING	102	185	5,000	5,000	5,000	0.00%
010-1910-30044	MAINTENANCE, POWERED EQUIPMENT	0	0	7,000	7,000	7,000	0.00%
010-1910-3005	MAINTENANCE, SERVICE CONTRACTS	2,057	8,270	2,500	2,500	3,000	20.00%
010-1910-3007	ADVERTISING	978	0	750	750	750	0.00%
010-1910-5101	ELECTRICITY	121,459	112,644	112,000	112,000	114,000	1.79%
010-1910-5201	POSTAGE	862	2,427	2,000	2,000	2,000	0.00%
010-1910-5203	TELECOMMUNICATION	1,270	1,038	1,650	1,650	1,650	0.00%
010-1910-5204	RADIO	440	525	150	150	150	0.00%
010-1910-5301	BOILER	335	319	480	480	480	0.00%
010-1910-5302	FIRE	3,755	3,754	4,300	4,300	4,300	0.00%
010-1910-5305	MOTOR VEHICLES	603	565	650	650	650	0.00%
010-1910-5308	GENERAL LIABILITY	10,378	10,165	12,000	12,000	12,000	0.00%
010-1910-5401	OFFICE SUPPLIES	712	2,315	1,700	1,700	1,700	0.00%
010-1910-5404	MEDICAL & LAB SUPPLIES	4,780	4,596	7,000	7,000	6,000	-14.29%
010-1910-5405	LAUNDRY,HOUSEKEEPING, JANITOR	1,968	1,833	1,000	1,000	2,000	100.00%
010-1910-5407	REPAIR & MAINTENANCE SUPPLIES	21,200	17,818	25,000	25,000	24,000	-4.00%
010-1910-54081	CAR AND TRUCK SUPPLIES	603	1,340	600	600	600	0.00%
010-1910-54082	TIRES	0	633	200	200	200	0.00%
010-1910-54083	GAS AND OIL	779	2,947	2,100	2,100	2,100	0.00%
010-1910-54084	POWERED EQUIPMENT SUPPLIES	0	0	1,000	1,000	1,000	0.00%
010-1910-54086	GENERATOR FUEL	2,164	0	8,000	8,000	8,000	0.00%
010-1910-5410	UNIFORMS & WEARING APPAREL	2,173	1,420	3,000	3,000	3,000	0.00%
010-1910-5411	BOOKS & SUBSCRIPTIONS	220	0	400	400	400	0.00%
010-1910-5413	OTHER OPERATING SUPPLIES/CHEMIC/	208,591	182,336	260,000	260,000	257,500	-0.96%
010-1910-5501	TRAVEL (MILEAGE)	89	332	0	0	0	0.00%
010-1910-5504	TRAVEL (CONVENTION & EDUCATION)	2	174	750	750	750	0.00%
010-1910-5651	TAXES	34,983	0	75,000	75,000	75,000	0.00%
010-1910-5801	DUES & ASSOCIATION MEMBERSHIPS	0	0	200	200	200	0.00%
010-1910-7002	FURNITURE & FIXTURES	0	749	2,500	2,500	2,500	0.00%
010-1910-7005	MOTOR VEHICLES & EQUIPMENT	5,422	1,974	10,000	10,000	10,000	0.00%
010-1910-7007	ADP EQUIPMENT	2,131	5,933	5,000	5,000	5,000	0.00%
	TOTAL WATER TREATMENT	1,113,654	1,076,423	1,320,805	1,317,767	1,330,991	0.77%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	WATER SYSTEM						
010-1920-1001	SALARIES	239,318	203,368	212,150	212,150	241,962	14.05%
010-1920-1002	SALARIES - OVERTIME	9,942	6,220	9,000	9,000	9,000	0.00%
010-1920-1003	PART-TIME SALARIES	0	0	2,000	2,000	2,000	0.00%
010-1920-2001	FICA	19,931	15,304	17,071	17,020	19,352	13.36%
010-1920-2002	RETIREMENT [VRS]	33,179	33,272	34,279	34,800	39,130	14.15%
010-1920-2004	DENTAL	6,940	8,733	6,000	0	0	-100.00%
010-1920-2005	HOSPITALIZATION	49,555	27,813	30,400	35,570	47,892	57.54%
010-1920-2006	GROUP LIFE INSURANCE	565	567	2,778	2,546	2,858	2.90%
010-1920-2010	WORKERS COMPENSATION	6,677	6,651	6,900	7,749	7,750	12.32%
010-1920-2016	TRAINING	80	256	0	0	500	
010-1920-3002	PROFESSIONAL SERVICE OTHER	11,048	9,769	12,000	12,000	12,000	0.00%
010-1920-30041	MAINTENANCE, CARS AND TRUCKS	2,417	1,963	1,600	1,600	1,600	0.00%
010-1920-30044	MAINTENANCE, POWERED EQUIPMENT	414	187	1,000	1,000	1,000	0.00%
010-1920-30045	MAINTENANCE, WATER METERS	2,507	2,656	3,000	3,000	3,000	0.00%
010-1920-3005	MAINTENANCE, SERVICE CONTRACTS	300	300	2,500	2,500	2,000	-20.00%
010-1920-3008	LAUNDRY & DRY CLEANING	3,297	2,588	4,600	4,600	4,600	0.00%
010-1920-3010	STATE WATERWORKS ASSESSMENT	8,536	8,600	8,700	8,700	8,700	0.00%
010-1920-5201	POSTAGE	40	545	200	200	200	0.00%
010-1920-5203	TELECOMMUNICATION	5,756	4,936	4,000	4,000	4,000	0.00%
010-1920-5204	RADIO	484	329	500	500	500	0.00%
010-1920-5301	BOILER	335	319	500	500	500	0.00%
010-1920-5302	FIRE	5,632	5,632	6,300	6,300	6,300	0.00%
010-1920-5305	MOTOR VEHICLES	5,427	5,085	5,600	5,600	5,600	0.00%
010-1920-5308	GENERAL LIABILITY	10,595	10,377	11,000	11,000	11,000	0.00%
010-1920-5401	OFFICE SUPPLIES	1,318	923	800	800	800	0.00%
010-1920-5405	LAUNDRY, HOUSEKEEPING,JANITOR	791	636	500	500	500	0.00%
010-1920-5407	REPAIR & MAINTENANCE SUPPLIES	601	511	2,000	2,000	2,000	0.00%
010-1920-54081	CAR AND TRUCK SUPPLIES	6,146	5,096	6,000	6,000	6,000	0.00%
010-1920-54082	TIRES	5,017	464	1,500	1,500	1,500	0.00%
010-1920-54083	GAS AND OIL	16,887	20,536	16,500	16,500	18,000	9.09%
010-1920-54084	POWERED EQUIPMENT SUPPLIES	385	827	1,500	1,500	1,500	0.00%
010-1920-5410	UNIFORMS & WEARING APPAREL	2,170	1,646	2,800	2,800	2,800	0.00%
010-1920-5413	OTHER OPERATING SUPPLIES	43,216	53,510	59,000	59,000	59,000	0.00%
010-1920-5417	WATER METERS	24,446	8,644	25,500	25,500	25,500	0.00%
010-1920-5504	TRAVEL (CONVENTION & EDUCATION)	342	75	600	600	600	0.00%
010-1920-7001	MACHINERY & EQUIPMENT	5,051	1,749	11,000	11,000	11,000	0.00%
010-1920-7005	MOTOR VEHICLES & EQUIPMENT	0	0	11,000	11,000	11,000	0.00%
010-1920-7007	ADP EQUIPMENT	0	0	500	500	500	0.00%
010-1920-8001	LEASE/RENT EQUIP	0	1,166	800	800	800	0.00%
	TOTAL WATER SYSTEM	529,345	451,253	522,078	522,335	572,943	9.74%

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	ESTIMATED FY 2013	ADOPTED FY 2014	% over FY13 Budget
	SEWAGE SYSTEM						
010-1940-1001	SALARIES	166,283	212,041	224,027	227,000	228,585	2.03%
010-1940-1002	SALARIES - OVERTIME	5,099	11,006	3,000	7,000	3,000	0.00%
010-1940-2001	FICA	11,270	16,190	17,368	17,900	17,716	2.01%
010-1940-2002	RETIREMENT [VRS]	31,802	33,956	36,133	35,600	36,868	2.03%
010-1940-2004	DENTAL	3,597	838	5,000	0	0	-100.00%
010-1940-2005	HOSPITALIZATION	31,620	54,006	65,000	60,715	63,492	-2.32%
010-1940-2006	GROUP LIFE INSURANCE	542	578	2,928	2,600	2,693	-8.02%
010-1940-2010	WORKERS COMPENSATION	250	250	400	291	300	-25.00%
010-1940-2016	TRAINING	96	3,261	0	0	0	
010-1940-3002	PROFESSIONAL SERVICE-OTHER	6,708	6,789	14,000	14,000	14,000	0.00%
010-1940-30041	MAINTENANCE, CARS AND TRUCKS	25	227	500	500	500	0.00%
010-1940-30042	MAINTENANCE, BUILDINGS	0	4,229	5,000	5,000	5,000	0.00%
010-1940-30044	MAINTENANCE, POWERED EQUIPMENT	1,475	6,546	14,000	14,000	10,000	-28.57%
010-1940-3005	MAINTENANCE SERVICE CONTRACTS	4,733	7,221	5,000	5,000	5,000	0.00%
010-1940-3008	LAUNDRY & DRY CLEANING	1,043	170	1,000	1,000	1,000	0.00%
010-1940-3032	HRSD SEWAGE	1,475,079	1,497,150	1,460,000	1,480,000	1,510,000	3.42%
010-1940-5101	ELECTRICITY	29,411	31,502	30,000	30,000	31,000	3.33%
010-1940-5102	HEATING	1,423	1,744	900	900	1,600	77.78%
010-1940-5203	TELECOMMUNICATION	13,548	8,968	14,500	14,500	14,500	0.00%
010-1940-5204	RADIO	536	653	300	300	300	0.00%
010-1940-5301	BOILER	335	319	500	500	500	0.00%
010-1940-5302	FIRE	1,643	1,643	2,000	2,000	2,000	0.00%
010-1940-5308	GENERAL LIABILITY	10,595	10,378	12,000	12,000	12,000	0.00%
010-1940-5401	OFFICE SUPPLIES	56	153	300	300	300	0.00%
010-1940-5405	LAUNDRY, HOUSEKEEPING, JANITOR	132	106	500	500	500	0.00%
010-1940-5407	REPAIR & MAINTENANCE SUPPLIES	26,172	18,998	20,000	20,000	20,000	0.00%
010-1940-54081	CAR AND TRUCK SUPPLIES	1,063	2,199	2,000	2,000	2,000	0.00%
010-1940-54082	TIRES	0	761	800	800	800	0.00%
010-1940-54083	GAS AND OIL	4,571	5,661	5,000	5,000	5,500	10.00%
010-1940-54084	EQUIPMENT SUPPLIES	2,116	2,052	4,900	4,900	4,400	-10.20%
010-1940-54086	GENERATOR FUEL	0	0	1,000	1,000	1,000	0.00%
010-1940-5410	UNIFORMS & WEARING APPAREL	448	202	500	500	500	0.00%
010-1940-5413	OTHER OPERATING SUPPLIES	26,414	34,438	23,000	23,000	26,000	13.04%
010-1940-5504	TRAVEL (CONVENTION & EDUCATION)	0	11	300	300	300	0.00%
010-1940-7005	MOTOR VEHICLES & EQUIPMENT	5,520	11,410	16,000	16,000	16,000	0.00%
010-1940-7007	ADP EQUIPMENT	0	0	500	500	500	0.00%
010-1940-8001	LEASE / RENT EQUIPMENT	0	908	1,000	1,000	1,000	0.00%
	TOTAL SEWAGE SYSTEM	1,863,605	1,986,564	1,989,356	2,006,606	2,038,854	2.49%
	DEBT SERVICE						
010-1970-5839	INTEREST PAYMENTS	255,859	234,551	249,246	249,246	237,888	-4.56%
	TOTAL DEBT SERVICE	255,859	234,551	249,246	249,246	237,888	-4.56%
	PURCHASED SERVICES						
010-1985-3015	NNWW - PURCHASE OF WATER	0	0	65,000	0	65,000	0.00%
010-1985-3016	NNWW - SUPPLEMENTAL WATER-MTCE	52,544	3,229	10,000	10,000	5,000	-50.00%
	TOTAL PURCHASED SERVICES	52,544	3,229	75,000	10,000	70,000	-6.67%
	TOTAL UTILITY FUND EXPENSES	5,486,570	5,495,696	6,051,954	5,927,127	6,172,159	1.99%

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
City Manager's Office							
City Manager	1	1	1	1	1	1	1
Assistant City Manager	1	1	1	1	1	1	1
Economic Development Director	1	1	1	1	1	1	1
Economic Development Specialist	0	0	0	0	0	1	1
Communications Specialist	0	1	0	0	0	0	0
Human Resources Specialist	1	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1	1
Administrative Aide	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Sub-total	5.5	6.5	5.5	5.5	5.5	6.5	6.5
Clerk of Council / Communication							
Clerk of Council	1	1	1	1	1	1	1
Communications Specialist	0	0	1	1	1	1	1
Sub-total	1	1	2	2	2	2	2
City Attorney							
City Attorney	1	1	1	1	1	1	1
Legal Secretary	0	0	0.5	0.5	0.5	0.5	0.5
Sub-total	1	1	1.5	1.5	1.5	1.5	1.5
Commissioner of Revenue							
Commissioner	1	1	1	1	1	1	1
Clerk	2	2	2	2	2	2	2
Sub-total	3	3	3	3	3	3	3
Registrar							
Registrar	1	1	1	1	1	1	1
Clerk	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Sub-total	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Assessor's Office							
City Assessor	1	1	1	1	1	1	1
Assessment Technician	1	1	1	1	1	1	1
Sub-total	2	2	2	2	2	2	2
Department of Finance							
Director of Finance	1	1	1	1	1	1	1
Deputy Director of Finance	1	1	1	1	1	1	1
Financial Technician	5	5	5	5	5	4	4
Utility Account Clerk	1	1	1	1	1	1	1
Compliance/Revenue Mgr.	1	1	1	1	1	1	1
Sub-total	9	9	9	9	9	8	8
Information Technology							
I T Director	1	1	1	1	1	1	1
Systems Analyst	1	1	1	1	1	1	1
Systems Technician	1	1	1	1	1	1	1
Sub-total	3	3	3	3	3	3	3
Police Department							
Police Chief	1	1	1	1	1	1	1
Deputy Police Chief	1	1	1	1	1	1	1
Police Major	2	2	2	2	2	2	2
Police Lieutenant	5	5	5	5	5	5	5
Police Sergeant	4	4	4	4	4	4	4
Police Officer	23	23	21	22	23	23	23
Administrative Secretary	2	2	2	2	2	2	2
Communications Operator	13	13	0	0	0	0	0
Parking Enforcement Officer	2	2	2	2	2	2	2
Parking Garage Attendant	1	1	1	1	1	1	1
Sub-total	54	54	39	40	41	41	41

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Fire Department							
Fire Chief	1	1	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1	1	1
Battallion Chief	3	3	3	3	3	3	3
EMS Captain	1	1	1	1	1	1	1
Fire Protection Captain	1	1	1	1	1	1	1
Lieutenant	3	3	3	3	3	3	3
Fire Inspector	3	3	3	3	3	3	3
Firefighter / EMT	23	23	23	23	23	23	23
Secretary-Senior	1	1	1	1	1	1	1
Sub-total	37	37	37	37	37	37	37
Planning Department							
Director	1	1	1	1	1	1	1
Zoning Administrator	1	1	1	1	1	1	1
Planner	1	1	1	1	1	1	1
Secretary	1	1	1	1	1	1	1
Sub-total	4	4	4	4	4	4	4
Code Compliance							
Code Compliance Administrator	1	1	1	1	1	1	1
Plans Examiner	1	1	0	0	0	0	0
Combination Inspector	3	3	3	2	2	2	2
Secretary	2	2	1	1	1	1	1
Sub-total	7	7	5	4	4	4	4
Engineering							
Engineer	1	1	1	1	1	1	1
Public Works Inspector	1	1	1	1	1	1	1
Sub-total	2	2	2	2	2	2	2
Street Department							
Street Superintendent	1	1	1	1	1	1	1
Street Supervisor	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1
Municipal Service Workers	7	7	7	6	6	6	6
	10	10	10	9	9	9	9
Landscape							
Landscape Superintendent	1	1	1	1	1	1	1
Municipal Service Workers	6	6	6	5	5	5	5
Cemetery Caretaker	1	1	1	1	1	1	1
Sub-total	8	8	8	7	7	7	7
Shop							
Shop Superintendent	1	1	1	1	1	1	1
Mechanics	2	2	2	2	2	2	2
Sub-total	3	3	3	3	3	3	3
Recreation Department							
Director	1	1	1	1	1	1	1
Deputy Director	1	1	1	1	1	1	1
Maintenance Superintendent	1	1	1	1	1	1	1
Parks & Recreation Specialist	2	2	2	2	2	2	2
Facilities/Grounds Manager	1	1	1	0	0	0	0
Maintenance Worker	1	1	1	1	1	1	1
Senior Secretary	1	1	1	1	1	1	1
Park Manager/Waller Mill Park	0	1	1	1	1	1	1
Program Coordinator	1	0	0	0	0	0	0
Office Assistant/Receptionist	0	0	0	0	0	0.5	0.5
Sub-total	9	9	9	8	8	8.5	8.5

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Public Utilities							
Public Utilities Director	1	1	1	1	1	1	1
Project Engineer	1	1	1	1	1	1	1
Civil Engineer	0	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1
Superintendent - Filter Plant	1	1	1	1	1	1	1
Water Plant - Chief Operator	1	1	1	1	1	1	1
Senior Operator	1	1	1	1	1	1	1
Water Plant Operator I	1	1	1	1	1	1	1
Water Plant Operator II	4	4	4	4	4	4	4
Water Plant Operator III	1	1	1	1	1	1	1
Water Plant Operator IV	2	2	2	2	2	2	2
Water & Sewer Superintendent	1	1	1	1	1	1	1
Water & Sewer Supervisor	1	1	1	1	1	1	1
Facilities Supervisor	1	1	1	1	1	1	1
Municipal Service Workers	8	8	8	8	8	8	8
Sub-total	25	26	26	26	26	26	26
Buildings/Facilities Maintenance							
Facilities Manager	1	1	1	1	1	1	1
Municipal Service Worker	1	1	1	1	1	1	1
Sub-total	2	2	2	2	2	2	2
Human Services Department							
Director	1	1	1	1	1	1	1
Eligibility Worker	4	4	4	4	4	4	4
Social Worker	5	5	5	5	5	5	5
Office/Clerical	3	3	3	3	3	3	3
Sub-total	13	13	13	13	13	13	13
Public Housing							
Administrative/Account Specialist	0	0	0	0	0	1	1
Public Housing Manager	0	0	0	0	0	1	1
Maintenance Mechanic	0	0	0	0	0	2	2
Sub-total	0	0	0	0	0	4	4
Total City Employees	200.0	202.0	185.5	182.5	183.5	188.0	188.0

** Full-time equivalents (FTE's), including Constitutional Officers, Registrar*

INTRODUCTION

The Capital Improvements Projects of the City of Williamsburg are administered through two funds, the Sales Tax Fund for general improvements, and the Utility Fund for water and sewer projects. Since 1991, the City has projected five year capital project requirements of all departments. The current year's projects are funded by City Council, with the remaining four years shown for planning purposes only. At year end, the funding for any uncompleted project is encumbered as necessary, and presumed to be finished in the next fiscal year.

Revenues of the **Sales Tax Fund** are derived from the 1% Sales Tax that is collected and distributed monthly by the state. All taxable purchases in the Commonwealth of Virginia are charged at the rate of 5%, one percent of which is returned to localities by law. It has been the policy of the City Council for over 25 years to use this revenue to fund general capital projects in the City. Examples of projects completed with the use of these funds are schools, municipal buildings, land acquisitions, roads, vehicles, and equipment. It is a general fund type, and combined with the General Fund for financial statement presentation. For budgeting purposes management has traditionally chosen to keep it separate because of its capital project nature.

The Sales Tax Fund for FY 2014 accounts for interest earnings of the General Fund. In the past the operating budget has experienced drastic swings in these revenues caused by extreme changes in interest rates, tending to skew operating budgets. This approach will help stabilize operations for comparison each year. On the spending side, the City's annual paving program is included as a capital expenditure in this fund, not only because of its capital nature, but also because of the skewing affect on operations over time. As noted above, the Sales Tax Fund is ultimately included in the General Fund for financial statement presentation as required by general accepted accounting principles.

Revenues of the **Utility Fund** are used to fund capital improvements, as well as operating costs, for the water and sewer systems.

Capital project detail sheets include a reference to one or more of the specific **City Council's 2013 and 2014 Biennium Goals & Initiatives** the project will contribute toward.

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CITY OF WILLIAMSBURG **GENERAL CAPITAL IMPROVEMENT PROJECTS - FISCAL YEAR 2014**

	ACTUAL FY 2012	ESTIMATED FY 2013	ADOPTED FY 2014
REVENUES:			
1% SALES TAX	4,161,131	4,200,000	4,200,000
INTEREST EARNINGS	125,429	100,000	100,000
GRANTS/PROFFERS	180,347	59,769	492,000
BOND PROCEEDS	0	0	5,500,000
TRANSFER - CTHOUSE MTCE	3,873	100,656	150,000
TRANSFER FROM RESERVES	1,081,759	472,177	-1,523,693
TOTAL REVENUES	5,552,539	4,932,602	8,918,307
EXPENDITURES:			
PUBLIC WORKS	828,423	853,000	1,331,000
POLICE	143,409	45,000	249,000
FIRE	1,103,389	141,000	255,000
RECREATION-OPEN SPACE	477,819	80,000	90,000
GENERAL GOVERNMENT	1,323,188	745,000	5,590,000
CONTINGENCY	116,418	75,000	200,000
SCHOOLS	419,496	2,000,000	217,130
COURTHOUSE	3,873	100,656	150,000
DEBT SERVICE	1,136,524	892,946	836,177
TOTAL EXPENDITURES	5,552,539	4,932,602	8,918,307

CITY OF WILLIAMSBURG
SALES TAX FUND - CAPITAL IMPROVEMENT PROGRAM SUMMARY
FISCAL YEARS 2014-2018

CATEGORY Project Title Project Description	PROJECT COSTS THROUGH 6/30/12	ESTIMATED THROUGH FY 2013	CARRYOVER FROM FY 2013	5 - YEAR CAPITAL IMPROVEMENT PROGRAM					
				ADOPTED BUDGET FY 2014	FOR PLANNING PURPOSES ONLY				5 - YEAR TOTAL
					FY 2015	FY 2016	FY 2017	FY 2018	
PUBLIC WORKS									
Street Construction									
Ironbound Road *(City Share Only)*		--	--	--	--	--	500,000	50,000	550,000
Repaving Program		450,000	--	450,000	450,000	450,000	450,000	450,000	2,250,000
Prince George St. Reconstruction *(VDOT Revenue Sharing Project)*		59,000	490,000	75,000	--	--	--	--	75,000
Capitol Landing Road Improvements		--	--	--	TBD	--	--	--	0
Traffic Signals		--	--	--	--	260,000	240,000	220,000	720,000
Corridor Enhancement / Underground Wiring									
Guardrail Improvement Program		--	--	--	75,000	--	--	--	75,000
Signage Improvements		--	--	48,000	--	--	--	--	48,000
York Street Corridor Improvement *(VDOT Revenue Sharing Project)*		--	--	400,000	211,500	--	--	--	611,500
Page Street (U.W.)		--	720,000	280,000	--	--	--	--	280,000
Quarterpath Road (U.W.) *(by Dominion Power)*									
South Henry Street (U.W.)		--	--	--	--	30,000	845,000	--	875,000
Ironbound Rd. (U.W.) *(included in Ironbound Rd. Street Construction Project)*									
York Street (U.W.)		--	--	--	--	--	--	175,000	175,000
Pedestrian and Bicycle Improvements									
Pedestrian Facility Improvements *(VDOT Revenue Sharing Project)*		284,000	700,000	--	--	250,000	--	250,000	500,000
Bicycle Facility Improvements		--	--	--	--	25,000	--	--	25,000
Stormwater Management									
Stormwater Management Projects		60,000	--	60,000	50,000	100,000	100,000	50,000	360,000
Total Public Works	0	853,000	1,910,000	1,313,000	786,500	1,115,000	2,135,000	1,195,000	6,544,500
RECREATION AND OPEN SPACE									
Facilities									
Quarterpath Park Improvements		15,000	--	90,000	--	56,000	25,000	--	171,000
Kiwanis Park Improvements		65,000	--	--	--	350,000	--	900,000	1,250,000
Waller Mill Park Improvements		--	--	--	540,000	--	40,000	--	580,000
Total Recreation and Open Space	0	80,000	0	90,000	540,000	406,000	65,000	900,000	2,001,000
PUBLIC SAFETY									
Facilities									
E-911 Regional Center - Expansion		45,000	--	45,000	45,000	45,000	45,000	45,000	225,000
Fire Station Improvements		76,000	--	70,000	--	--	--	--	70,000
Equipment									
Life Pack Monitor Replacement		65,000	--	70,000	--	--	--	--	70,000
Total Public Safety	0	186,000	0	185,000	45,000	45,000	45,000	45,000	365,000

CITY OF WILLIAMSBURG
SALES TAX FUND - CAPITAL IMPROVEMENT PROGRAM SUMMARY
FISCAL YEARS 2014-2018

CATEGORY / Project Title / Project Description	PROJECT COSTS THROUGH 6/30/12	ESTIMATED THROUGH FY 2013	CARRYOVER FROM FY 2013	5 - YEAR CAPITAL IMPROVEMENT PROGRAM: ADOPTED BUDGET FY 2014	FOR PLANNING PURPOSES ONLY: FY 2015	FY 2016	FY 2017	FY 2018	5 - YEAR TOTAL
GENERAL GOVERNMENT									
Facilities									
Stryker Center		--	--	5,500,000	--	--	--	--	5,500,000
Information Technology									
Server Virtualization		--	--	20,000	--	--	80,000	--	100,000
Wireless Network Replacement		--	--	40,000	--	--	--	--	40,000
PC Replacement Program		--	--	30,000	30,000	30,000	30,000	30,000	150,000
Vehicles									
Vehicle Replacement Plan		745,000	--	337,000	558,000	1,010,000	1,148,000	601,000	3,654,000
Contingency									
Capital Projects - Contingency	.	75,000	--	200,000	200,000	200,000	200,000	200,000	1,000,000
Total General Government	0	820,000	0	6,127,000	788,000	1,240,000	1,458,000	831,000	10,444,000
AGENCIES / INTERJURISDICTIONAL									
Facilities									
Williamsburg Library Renovations		--	--	--	150,000	110,000	--	--	260,000
Courthouse Mtce. Projects (contingency)		100,656	--	150,000	--	--	--	--	150,000
Housing Programs									
Affordable Housing Initiative		--	--	--	--	500,000	--	--	500,000
Schools - Contribution									
Renovation Projects		2,000,000	510,000	217,130	1,500,000	200,000	2,600,000	350,000	4,867,130
Total Agencies / Jurisdictional	0	2,100,656	510,000	367,130	1,650,000	810,000	2,600,000	350,000	5,777,130
Total Capital Improvements/Projects	0	4,039,656	2,420,000	8,082,130	3,809,500	3,616,000	6,303,000	3,321,000	25,131,630
Debt Service									
Principal Payments		664,649	--	683,989	712,147	723,410	741,567	730,676	3,591,789
Interest Payments		228,297	--	152,188	126,033	113,635	92,333	77,501	561,690
Total Debt Service		892,946	0	836,177	838,180	837,045	833,900	808,177	4,153,479
Total with Debt Service	0	4,932,602	2,420,000	8,918,307	4,647,680	4,453,045	7,136,900	4,129,177	29,285,109

City Council Goals: III. Transportation
City Council Initiatives: Ironbound Road Widening

Category: Public Works

Project title: Street Construction

Project description: Ironbound Road – Longhill Connector to Richmond Road

A corridor study was completed in FY11-12 for Ironbound Road from Treyburn Drive to the Longhill Connector. Ironbound Road provides access for a variety of urban uses: residential (inside and outside the City), school facilities (James Blair Middle School and the College of William and Mary), mixed used development (High Street and New Town), a future fire station, and potential new development.

The study calls for the widening of Ironbound Road and the need for dual left turns onto Richmond Road. Also, the intersection at Longhill Road will need to be improved. The project will include underground wiring and improved pedestrian and bicycle facilities. Preliminary estimates for the construction phase are based on a three lane roadway, Longhill Road intersection improvements and an additional lane at the Richmond Road approach. The VDOT programming estimate for this project is as follows: PE – $335,000; R/W Utilities – $1,626,000 ($1 million for underground wiring); and Construction – $1,553,000. The project total is $3,514,000. The City's share of the cost of the road work is 2%, and the underground wiring share is 50%.

The City's cost for the project includes $500,000 for underground wiring and $50,000 for road construction for a total of $550,000. VDOT will administer the project and bill the City for its share. Due to State reductions in transportation funding, the construction of this project is not slated to start until FY17. $500,000 is earmarked for FY17 and $50,000 for FY18.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	TOTAL
			$500,000	$50,000	$550,000

Fiscal Impact: No significant change in maintenance costs for existing streets.

City Council Goal: III. Transportation

Category: Public Works

Project Title: Street Construction

Project Description: Repaving Program

The City sets aside money each year to resurface a portion of its street system. Annual resurfacing prolongs the life of the street and provides a safe riding surface for vehicles and bicycles.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$450,000	$450,000	$450,000	$450,000	$450,000	$2,250,000

Fiscal Impact: No additional operational costs, since road surface area is unchanged with this maintenance program. While there is an outlay of substantial funds for annual resurfacing, the long term fiscal impact is minimal when considering replacement cost if this preventive maintenance was not performed.

City Council Goals: I. Character of the City III. Transportation
City Council Initiatives: Downtown Vibrancy Prince George St. Streetscape

Category: Public Works

Project Title: Street Construction

Project Description: Prince George Street Reconstruction

In conjunction with the 2004 construction of the Prince George Parking Garage, Prince George St. from N. Henry St. to N. Boundary St. was reconstructed, sidewalks were bricked and widened, lighting was improved, and street trees were planted. The construction of Prince George Commons (Mama Mia's) presents the City with the same opportunity – a major enhancement of the street in conjunction with a major development.

Revenue Sharing Funds were approved for FY13 and the project was started in FY13 but the majority of the project will be constructed in FY14. Improvements include:

- Narrowing Prince George St. by eliminating parking on the north side.
- Widening to 13' and bricking the sidewalk on the north side of the street adjacent to the Imperial Building, Colonial Sports and Prince George Commons.
- Widening to 5' and bricking the sidewalk on the south side of the street, adjacent to College of William and Mary property.
- Replacing existing curb and gutter and milling and repaving Prince George St.
- Upgrading the water and sanitary sewer lines in Prince George St. (Utility Fund)
- Installing new street lights.
- Planting new street trees in tree wells along the north side sidewalk.
- Replacing sidewalks and curb/gutter along Armistead Avenue – Prince George Street to Scotland Street.

The developer of Prince George Commons proffered to construct brick sidewalks and associated curbs and gutters in conjunction with the redevelopment, which will be applied toward the cost of this project. Related and separately budgeted are: $40,000 to replace the 8" water line and $15,000 to upgrade the sanitary sewer lines, both in Prince George Street. $125,000 is included in FY14 to cover work along Armistead Avenue which was not included in the original project.

Estimated Capital Budget:

Carryover FY13	FY14	FY15	FY16	FY17	FY18	Total
$490,000	$75,000					$75,000

Fiscal Impact: Construction of new sidewalks and installation of new street trees will increase City maintenance costs.

PRINCE GEORGE STREET RECONSTRUCTION

City Council Goal: III. Transportation

Category: Public Works

Project Title: Street Construction

Project Description: Capitol Landing Road Improvements

This project is proposed for the Capitol Landing Road/Page Street corridor.

The 2013 Comprehensive Plan outlined a program of infrastructure improvements for the Northeast Triangle Planning Area, based on recommendations from the Northeast Triangle Focus Group. Several of these recommendations address needs for street and related improvements for the Capitol Landing Road corridor:

- Streetscape improvements that include improved street lighting, clearer and more attractive directional signage, and improved landscaping on public and private property.
- Sidewalk improvements to provide better connectivity within the Northeast Triangle.
- Crosswalk improvements to improve pedestrian safety.
- Bike lane improvements to improve safety and connectivity within the Northeast Triangle (installing bike lanes on Capitol Landing Road between Merrimac Trail and Page Street requires reducing travel lanes from four to three).
- Intersection improvements that will facilitate business access, calm traffic movements and improve pedestrian safety.

The Public Works Department has engaged a consultant and is in the preliminary stages of developing possible improvements for the Capitol Landing Road corridor. Specific improvements and costs will be presented when the FY15 Capitol Improvement Program is developed.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
	TBD				

Fiscal Impact: There will be an ongoing maintenance cost for these improvements.

Capitol Landing Road/Page Street Corridor

City Council Goals: III. Transportation

Category: Public Works

Project Title: Street Construction

Project Description: Traffic Signal Improvements

Money is included in FY16, FY17 and FY18 for future traffic signal installations at Richmond Road/Waltz Farm Drive, Second Street/Parkway Drive, and York Street/Quarterpath Road. The timing of their installation will depend on meeting traffic signal warrants, which are dependent on traffic and development in the vicinity of the proposed traffic signal.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
		$260,000	$240,000	$220,000	$720,000

Fiscal Impact: New signals will increase the operations and maintenance budget for traffic signals; however, more efficient signal operations will provide energy savings to vehicular traffic.

City Council Goal: I. Character of the City
City Council Initiative: Corridor Beautification

Category: Public Works

Project Title: Underground Wiring/Corridor Enhancement

Project Description: Guardrail Improvement Program

This project involves replacing existing galvanized steel guardrails with painted guardrails. A portion of the South Henry Street guardrails were replaced in FY05. Jamestown Road guardrails were replaced in FY06-07. Bypass Road and Capitol Landing Road were completed in FY08, and Page Street in FY09. More recently, guardrails were upgraded in conjunction with the 2011 paving program using federal stimulus funds. Money has been budgeted in FY15 to complete the guardrail replacement on South Henry Street (650 feet).

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
	$75,000				$75,000

Fiscal Impact: No near-future cost impact on operations. Estimated long term maintenance cost of painted guardrails will be greater than galvanized guardrails but the powder coated system has a 10-15 year maintenance-free period.

City Council Goal: I. Character of the City

Category: Public Works

Project Title: Underground Wiring/Corridor Enhancement

Project Description: Street Name Signage Improvements

This project involves upgrading all of the City's street name sign brackets. The brackets will need to be removed and taken to a facility that specializes in sandblasting and painting the steel brackets which hold the street name signs.

There are a total of 185 brackets and it is anticipated that the City will remove and take to the contractor in batches of about 20 at a time. The estimated cost is $48,000 and is included in FY14.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$48,000					$48,000

Fiscal Impact: No additional operational cost – repainting of the sign brackets will be required every 10-12 years.

City Council Goal: I. Character of the City
City Council Initiative: Corridor Beautification

Category: Public Works

Project Title: Underground Wiring/Corridor Enhancement

Project Description: York Street Corridor Improvement

This project is proposed for the York Street (Rt. 60 East) Corridor from Page Street to the Corporate Limits.

The Historic Triangle Collaborative initiated a regional plan which included Williamsburg, James City County and York County. Funding from VDOT was not approved for the Regional plan so Williamsburg decided to move forward with their part of the plan. The City has applied for FY14 Revenue Sharing Funds to make improvements to the York Street corridor. The estimated cost of the project is $611,500 and if the Revenue Sharing application is approved, the City will be reimbursed 50% or $305,750. The improvements include:

- 5' Brick sidewalk and curb/gutter on the northside of York Street from York-Page-Lafayette to the former motel that was converted to apartments.
- 6' exposed aggregate sidewalk along the Colonial Williamsburg pasture land.
- Asphalt multi-use path from Pocahontas Street to Quarterpath Rec Center.
- New streetlighting system along the entire corridor.
- Landscaping improvements.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$400,000	$211,500				$611,500

Fiscal Impact: There will be an ongoing maintenance cost for these improvements.

City Council Goal: I. Character of the City
City Council Initiative: Corridor Beautification

Category: Public Works

Project Title: Underground Wiring/Corridor Enhancement

Project Description: Underground wiring

This project involves replacing all overhead wiring including electric, telephone and cable television with underground wiring on major corridors identified by City Council and the corridor beautification plan.

$5.55 million has been invested in underground wiring over the last seven years. Ironbound Road (VDOT/JCC project – section in City) was completed in FY11-12.

A new 20 year franchise agreement was awarded to Dominion Virginia Power in FY09. The franchise agreement identifies four underground wiring projects which are anticipated to occur during the 20 year franchise period: Quarterpath Road, Page Street, South Henry Street, and York Street. Quarterpath Road underground wiring will be paid by Dominion Power. The other three projects are at the City's expense and are planned to be direct bury rather than duct bank installations, which will be less expensive to construct.

Also, as part of the future Ironbound Road reconstruction project, wires will be placed underground. That undergrounding is estimated to occur in FY17-18, but included as part of the road project.

The following projects are planned over the next 5 years, and are primarily covered by the franchise agreement:

1. Page Street (2000') - Penniman Road to Monumental Ave.	FY13-14:	$1.0 million
2. Quarterpath Road (3,700') - Redoubt #2 to Rte 199	FY15:	$0 (cost by VA Power)
3. South Henry Street (4000') - Newport Ave. to Port Anne	FY16:	$30,000 (Design)
	FY17:	$845,000
4. Ironbound Road (with road improvements)	FY17-18:	See Ironbound Rd.
5. York Street (450') - Quarterpath Rd. to Corporate limits	FY18:	$175,000

Possible future projects beyond the next five years are Second Street between Page Street and the Corporate limits, and Lafayette Street between Richmond Road and Wythe Street.

Estimated Capital Budget:

Carryover FY13	FY14	FY15	FY16	FY17	FY18	Total
$720,000	$280,000		$30,000	$845,000	$175,000	$1,330,000

Fiscal Impact: Underground wiring is primarily aesthetic issue with little operating impact.

UNDERGROUND WIRING

FY 13-14: Page Street **FY15: Quarterpath Road** **FY16-17: South Henry Street**

FY17-18: Ironbound Road **FY18: York Street**
(see Ironbound Road project)

City Council Goal: III. Transportation
City Council Initiative: Pedestrian Connections

Category: Public Works

Project Title: Pedestrian and Bicycle Improvements

Project Description: Pedestrian Facility Improvements

A master plan for major sidewalk improvements is part of the 2013 Comprehensive Plan and is intended to fill in the gaps in the existing sidewalk system.

The City received revenue sharing funds in FY11-12 to construct five sidewalks and in FY13 to construct 8 sidewalks. A majority of the FY13 sidewalks will be completed in FY14 at an estimated cost of $984,000, and it is anticipated that $700,000 will be used in FY14. The following sidewalks were included:

1. Richmond Road (Waltz Farm Drive to Patriot Lane)
2. Lafayette Street (Harrison Avenue to Wythe Street)
3. York Street (end of existing brick sidewalk to Lafayette Street)
4. Bypass Road (Route 132 to Parkway Drive)
5. Parkway Drive (Bypass Road to Capitol Landing Road)
6. Ironbound Road (Middle Street to former Fire Station site)
7. Prince George Street (Armistead Avenue to Scotland Street)
8. Scotland Street (Prince George Street to King & Queen Apartments)

Funds have been provided in FY16 and FY18 for additional sidewalk projects based on recommendations of the 2013 Comprehensive Plan. The following areas should be considered: Arts District - additional sidewalks and crosswalks, both along Lafayette Street and the side streets between Lafayette Street and Richmond Road; Northeast Triangle Planning Area - reconstruction of Parkway Drive between Wyndham Plantation and Capitol Landing Road to include extending the existing sidewalk from Wyndham Plantation to Capitol Landing Road and adding bike lanes, and a sidewalk on the west side of Merrimac Trail; Other Areas - connecting the sidewalk on Harrison Avenue to the sidewalk on Lafayette Street; sidewalk on Governor Berkeley Road between Richmond Road and Longhill Road; and sidewalk on South Henry Street between College Landing Park and the entrance to The Oaks.

Estimated Capital Budget:

Carryover FY13	FY14	FY15	FY16	FY17	FY18	Total
$700,000			$250,000		$250,000	$500,000

Fiscal Impact: Construction of new sidewalks will, over time, increase the City maintenance costs for sidewalks.

FY13-FY14 SIDEWALK PROJECTS

1. Richmond Road (Waltz Farm Drive to Patriot Lane)
2. Lafayette Street (Harrison Avenue to Wythe Street)
3. York Street (end of existing brick sidewalk to Lafayette Street)
4. Bypass Road (Route 132 to Parkway Drive)
5. Parkway Drive (Bypass Road to Capitol Landing Road)
6. Ironbound Road (Middle Street to former Fire Station site)
7. Prince George Street (Armistead Avenue to Scotland Street)
8. Scotland Street (Prince George Street to King & Queen Apartments)

City Council Goal: III. Transportation
City Council Initiative: Bike Friendly Community

Category: Public Works

Project Title: Pedestrian and Bicycle Improvements

Project Description: Bicycle Facility Improvements

Funds are allocated for FY15 for improvements to the City's bicycle facilities. These improvements could include: installation of bicycle racks at key locations such as public buildings, Prince George Parking Garage and City Square Parking Terrace, and Prince George Street; improvements to bike lanes such as lane markings and signage; installation of additional signs, where appropriate, on City streets designated as "shared use" by the Regional Bikeway Plan and the City's Comprehensive Plan.

A more detailed program will be developed for the FY13 Capital Improvement Program.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
		$25,000			$25,000

Fiscal Impact: Additional bicycle facilities will add minor maintenance costs.

City Council Goal: VII. Environmental Sustainability
City Council Initiative: Stormwater Management

Category: Public Works

Project Title: Stormwater Management

Project Description: Stormwater Management Projects

Typical activities include: erosion control; drainage system improvements (piping, inlets, ditches, curbing, etc.), stormwater management facilities, renovate shouldered/ditched roadways, and state permit requirements.

The stormwater master plan was completed in FY96. The plan includes a capital improvement program for stormwater projects throughout the City. A major part of the plan anticipated construction of regional BMP facilities. Haynes Pond BMP located in the York River Basin was constructed in FY02 at a cost of $200,000; the Skipwith Pond BMP for the James River Basin was constructed in 1993. Pollard Park/Griffin Avenue x-drain project was completed in FY08-09. In FY11, the Route 143 embankment stabilization project was completed.

In accordance with a new Virginia Department of Environmental Quality mandate, the City is required to update its 1996 Stormwater Management Plan. This project was anticipated in FY13 at a cost of $60,000. Money is included in FY14 and FY15 in anticipation of new State requirements relative to our Stormwater permit including TMDL regulations. Two drainage projects (Richmond Road cross-drain, Lafayette Street outfall) are slated for FY16 and FY17 and $50,000 is earmarked for future improvements in FY18.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$60,000	$50,000	$100,000	$100,000	$50,000	$360,000

Fiscal Impact: Drainage improvements must be maintained, but incremental cost over current operating budgets should not be significant.

STORMWATER MANAGEMENT IMPROVEMENTS

City Council Goal: VI. Recreation and Culture
City Council Initiative: Quarterpath Park and Recreation Center Improvements

Category: Recreation and Open Space

Project Title: Facilities

Project Description: Quarterpath Park Improvements

The Recreation Center roof has a history of leaking and has been repaired several times. The Center not only serves the public for their recreational activities, but also as the City's Emergency Shelter. Additionally, it houses the IT Department's backup servers. Replacement of the roof is recommended to alleviate this ongoing problem.

The tennis courts were to be resurfaced in FY13 in conjunction with the courts at Kiwanis Park; however the cost was higher than expected so the Quarterpath courts were postponed. The existing fence around the tennis courts is the original fence and needs to be replaced due to rusting which presents both safety and aesthetic issues.

New lighting for the sand volleyball courts would allow league play in the fall and spring instead of being limited to summer play only.

The Quarterpath Recreation Center is used seven days a week, approximately 10-12 hours a day. The original building is now over 20 years old and the renovation/addition is twelve years old. There are many areas throughout the building and surrounding park area that need attention, such as: gymnasium rugs, safety mats and divider curtain; front entrance doors replaced; original restrooms updated; painting of gym, classrooms, entrance, hallways and multipurpose rooms; replace carpet in classrooms; and replace outdoor water fountains.

- FY14: Roof replaced on the Recreation Center $90,000
- FY16: Tennis courts resurfaced $30,000
- FY16: Replacement of tennis court fence $26,000
- FY17: New computer controlled lights for sand volleyball courts $25,000
- FY17: Refurbishments to the Quarterpath Recreation Center TBD

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$90,000		$56,000	$25,000		$171,000

Fiscal Impact: No major impact with these projects.

City Council Goal: VI. Recreation and Culture
City Council Initiative: Kiwanis Park Improvements

Category: Recreation and Open Space

Project Title: Facilities

Project Description: Kiwanis Park Improvements

The Kiwanis Park tennis courts provide an opportunity for people of all ages and skill levels to participate. It is one of the department's more popular venues and is used year around weather permitting. The operations building at the tennis courts was built in the early 70's and has no restroom; patrons are currently using port-a-johns rented by the City. A new operations building would provide restroom facilities, office for attendant, and areas for vending and storage.

The Kiwanis Park Master Plan was designed so that a fourth ballfield could be added, taking advantage of the infrastructure and parking constructed for the first three ballfields. With the fourth field, more teams could participate in weekend tournaments and league practices instead of being turned away or sent to play at another locality.

- FY16 Demo/Construction of Tennis Operations building $350,000
- FY18 Construction and lighting of 4th 200' ballfield $900,000

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
		$350,000		$900,000	$1,250,000

Fiscal Impact: The construction of both the operations building and the fourth field will increase operating cost for the department.

City Council Goal: VI. Recreation and Culture
City Council Initiative: Waller Mill Park Improvements

Category: Recreation and Open Space

Project Title: Facilities

Project Description: Waller Mill Park Improvements

This 40 year old park is starting to show its age and is in need of upgrades. Waller Mill Park provides recreational opportunities for both tourists and residents of the Greater Williamsburg area. To enhance the recreational experience, coordinated improvements are proposed to the dock area of the park, last renovated in 1996. Replacing the existing permanent dock with a floating dock will function with the varying water levels in the Waller Mill Reservoir, and will meet ADA requirements by making the current floating dock accessible. The boat ramp also needs to be reconfigured, since it is not useable when the water level is down.

- FY15: Replace bulkhead and permanent boardwalk, replace existing permanent dock with floating dock, and reconfigure boat ramp $540,000
- FY17: Replace Shelter #1 (built in 1972) $40,000

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
	$540,000		$40,000		$580,000

Fiscal Impact: No major impacts are anticipated, since these projects upgrade existing facilities.

City Council Goal: IV. Public Safety

Category: Public Safety

Project Title: E-911 Regional Center Expansion

Project Description:

To provide enhanced 911 emergency dispatch services more economically and efficiently, the Williamsburg and York County 911 public safety answering point (PSAP) was consolidated in July 2009. The existing facility in York County was expanded to accommodate the additional staff and operating work stations needed by this merger, and requires City funding of $45,000 annually to cover debt service on the building expansion. This amount is included in FY14-18.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$45,000	$45,000	$45,000	$45,000	$45,000	$225,000

Fiscal Impact: Operational efficiencies of the consolidation are expected to achieve savings estimated at $150,000 - $200,000 per year.

City Council Goal: IV. Public Safety
City Council Initiatives: Fire Department Improvements

Category: Public Safety

Project Title: Facilities

Project Description: Fire Station Improvements

This project will complete the renovation of the three existing bathroom and shower facilities that began in FY13, and will include the addition of a smaller restroom for public use. The Fire Station facilities will be upgraded from the original 1978 design to more efficient and functional spaces. The bathroom and shower facilities are utilized by the 36 member career staff, 25 member volunteer staff, and by staff assigned to the Emergency Operations Center during activation. The total project cost is $146,000.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$70,000					$70,000

Fiscal Impact: This project updates and improves existing facilities, reduces maintenance costs, and improves living conditions for fire department personnel.

City Council Goal: IV. Public Safety
City Council Initiative: Fire Department Improvements

Category: Public Safety

Project Title: Equipment

Project Description: LIFEPAK Monitor Replacement

This project replaces LIFEPAK monitors for the City's medic units and other emergency response vehicles. These units need to be replaced because in the next two or three years there will be no technology support for our current LIFEPAK 12 units. The replacement cost for a LIFEPAK 15 is $35,000 per unit, and the final two units of the seven needed will be replaced in FY14.

The LIFEPAK 15 is a cardiac monitor/defibrillator that integrates non-invasive monitoring for carbon monoxide, oxygen saturation, and the ability to detect chemical exposures and certain drugs in patients. The LIFEPAK 15 allows the sharing of critical patient data with multiple patient care teams and facilities throughout the region.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FYT18	Total
$70,000					$70,000

Fiscal Impact: This project updates and improves existing equipment that is being phased out, reducing the need for high cost repairs on outdated equipment.

City Council Goal: VIII. Citizen Engagement/City Governance

Category: General Government

Project Description: Municipal Center

The City's Municipal Center includes the City's major governmental functions and public buildings, and covers a 25-acre area centered on City Square on North Boundary Street. This area has long been the focus of planning efforts by the City. By 1980, most of the present Municipal Center buildings were in place: the Stryker Building (1968), Library (1973), Police Station (1978) and Fire Station (1978). Another group of buildings were completed prior during the 1980s: Arts Center (1982), City Shop (1985), Municipal Building (1988), and the remodeling of the Stryker Building for the present City Council Chamber (1989).

A major upgrade to the Municipal Center was completed in 1999 with the creation of City Square, a large tree-lined green that serves as the area's centerpiece and defining element, and which unifies the varied architectural styles of the surrounding buildings. Surrounding City Square, in addition to the Library (expanded in 1999) and Stryker Building, is the 153-space Parking Terrace (1999) and the Community Building (1999) which provides community meeting space in two adjoining meeting rooms. Sites for three commercial and/or office buildings with approximately 18,000 square feet of floor area were provided on the west and south sides of the Parking Terrace, and two of these buildings have been completed. The Transportation Center, the City's multimodal transportation hub, was renovated in 2002, and functions as a central terminal for Amtrak, Greyhound and Trailways bus lines, and Williamsburg Area Transport bus service. Long-term parking, automobile rental and taxi services are also provided.

Recent improvements to the Municipal Center include a new Emergency Operation Center and Fire Administration offices as an addition to the Fire Station (2011), and the expansion and renovation of the Municipal Building (2011). This expansion provided needed facilities for the City administration, and included space for bringing the City Attorney's office and the Williamsburg Redevelopment and Housing Authority into the Municipal Building.

The next steps in the evolution of the Municipal Center will include the replacement of the aging Stryker Building with a new Stryker Center fronting on City Square. This new facility will advance the partnership between the City and the Williamsburg Regional Library to better meet the city's governmental needs and to satisfy unmet demands for civic and community activity space. A site for future development is also reserved on the southwest corner of North Boundary Street and Lafayette Street, adjacent to the Stryker Center. In addition, the acquisition of a key lot south of City Square and across Boundary Street from the Library would complete the 60 year development of the Municipal Center into the City's civic center.

WILLIAMSBURG MUNICIPAL CENTER

1" = 200'-0"

EXISTING:

1. Transportation Center
2. Public Works Center
3. Municipal Building
4. Fire Station/EOC
5. Post Office
6. Parking Terrace
7. Chamber of Commerce
8. Williamsburg City Square
9. Community Building
10. Library
11. Library Plaza
12. Police Station

FUTURE:

- A. Stryker Center (2013-2014)
- B. Police Expansion [Lower Level] (future)
- C. Future Development

City Council Goal: VIII. Citizen Engagement/City Governance
City Council Initiative: Stryker Center – City/Library Partnership

Category: General Government

Project Title: Facilities

Project Description: Stryker Center

The next project in the continuing development of the City's Municipal Center will extend the partnership between the City and the Williamsburg Regional Library to meet the city's governmental needs and to satisfy unmet demands for civic and community activity space.

The existing Stryker Building will be demolished and replaced with a 12,000 square foot "Stryker Center," to include the City Council chamber, meeting rooms, administrative space for the Williamsburg Regional Library, and exhibition, gallery and reception space. The public spaces will be shared with Library uses such as educational and arts programming, video production and origination, film screening, and diverse community meeting and activities. The Stryker Center will become a place where citizens interact easily with government and one another.

The proposed budget for the Stryker Center is under development.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$5,500,000					$5,500,000

Fiscal Impact: The Library Foundation is considering a significant capital contribution to the project, and Library staff will assist with programming and operation of the building. No additional city staffing will be required to support the building. There will be ongoing facilities operation and maintenance cost offset by current maintenance costs for the existing Stryker Building.

LARGE MEETING ROOM
(80 SEATS)
STOR.
COUNCIL WORKROOM
MECHANICAL ROOM
CLERK STOR.
KITCHEN
GALLERY
COUNCIL CHAMBERS
(108 SEATS)
RAMP DOWN
MENS
WOMENS
WAITING AREA
LIBRARY DVDS COUNTER
SMALL MEETING ROOM
COPY/ SUPPLIES
FINANCE COORD.
ASSISTANT DIRECTOR
DIRECTOR
MEDIUM CONFERENCE ROOM
MEDIA/ TELEVISION
20'
0
10'
20'
FLOOR PLAN 11-27-2012

City Council Goal: VIII. Citizen Engagement/City Governance

Category: General Government

Project Title: Information Technology

Project Description: Virtualize Server and Storage Infrastructure

This is an extension of a project that was completed in FY13. During this fiscal year, we will add another storage server to the existing network to add capacity for new and existing servers. This will also allow us to keep more real time backups of the storage environment enabling us to respond easier to server failures and/or other disasters.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$20,000			$80,000		$100,000

Fiscal Impact: Annual support costs will be less than $5,000 per year.

City Council Goal: VIII. Citizen Engagement/City Governance

Category: General Government

Project Title: Information Technology

Project Description: Wireless Network Replacement

This project will replace an aging and problematic wireless network with a completely new, state of the art wireless network. The network will be centrally managed and controlled and allow for increased capacity and improved access. Additionally, areas of increasing concern, such as Bring Your Own Device (BYOD) and wireless Voice over IP (WVoIP) will be easily handled by this new wireless network.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$40,000					$40,000

Fiscal Impact: Recurring costs for maintenance are expected to be around $5000 per year and will be handled in the Information Technology operational budget.

City Council Goal: VIII. Citizen Engagement/City Governance

Category: General Government

Project Title: Information Technology

Project Description: PC Replacement Program

The purpose of the PC Replacement Program is to ensure the adequacy of all City computers through a replacement schedule. The schedule is currently 4 years.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$30,000	$30,000	$30,000	$30,000	$30,000	$150,000

Fiscal Impact: There are no recurring costs with this project.

City Council Goal: VI. Recreation and Culture

Category: Agencies/Interjurisdictional

Project Title: Facilities

Project Description: Williamsburg Library HVAC Renovations

Replace the existing chiller, which has reached the end of its service life. Estimated cost is $150,000 in FY 2015.

Replace 29 pneumatic VAV box controllers, which have reached the end of their service life, to DDC (Direct Digital Control). Estimated cost is $110,000 in FY 2016.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
	$150,000	$110,000			$260,000

Fiscal Impact: Reduce maintenance and service costs.

City Council Goal: IV. Public Safety

Category: Agencies/Interjurisdictional

Project Title: Facilities

Project Description: Courthouse Maintenance Projects

The City of Williamsburg and James City County jointly own and operate the Williamsburg-James City County Courthouse as authorized by §17.1-281 of the Code of Virginia. Each locality has previously authorized the assessment of a courthouse maintenance fee of $2 for each civil and criminal action and/or traffic case in the District or Circuit Courts for the City of Williamsburg and James City County.

The Clerk of the Circuit Court collects and remits fees monthly to the City's Department of Finance, acting as agent for the Courthouse Maintenance Fund. Funds are invested in the Commonwealth of Virginia's Local Government Investment Pool. Disbursements are approved by resolution of both the Williamsburg City Council and the James City County Board of Supervisors for capital projects deemed necessary to maintain the Courthouse.

For FY14 and beyond, the balance of the Fund is available for projects as they are identified and approved by the governing bodies.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$150,000					$150,000

Fiscal Impact: Courthouse Maintenance projects are usually routine in nature, not requiring additional operating or maintenance costs beyond existing levels.

City Council Goal: V. Human Services and Education
City Council Initiative: Blayton Elderly Housing Expansion

Category: Agencies/Interjurisdictional

Project Title: Housing Programs

Project Description: Affordable Housing Initiative

Funding is proposed for future joint ventures with the Williamsburg Redevelopment and Housing Authority in FY16. The goals are to rehabilitate substandard housing throughout the City and/or construct low and moderate income infill housing in appropriate locations.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
		$500,000			$500,000

Fiscal Impact: By removing blighted conditions, the project should increase property values and business opportunities, which should provide a positive fiscal impact

Blayton Building

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	ACTUAL FY 2012	ESTIMATED FY 2013	ADOPTED FY 2014
REVENUES:			
TRANSFER FROM RESERVES	1,280,522	1,075,000	1,140,000
TOTAL REVENUES	1,280,522	1,075,000	1,140,000
EXPENSES:			
WATER DISTRIBUTION / STORAGE	763,481	50,000	440,000
SEWER COLLECTION SYSTEM	387,486	700,000	400,000
SEWAGE PUMP STATIONS	240	75,000	0
CONTINGENCY	104,617	50,000	75,000
VEHICLES/EQUIPMENT	16,598	55,000	0
WATER SUPPLY	8,100	145,000	225,000
TOTAL EXPENSES	1,280,522	1,075,000	1,140,000

CITY OF WILLIAMSBURG
UTILITY FUND - CAPITAL IMPROVEMENT PROGRAM SUMMARY
FISCAL YEARS 2014-2018

Project Title	CARRYOVER FROM FY 2013	5 - YEAR CAPITAL IMPROVEMENT PROGRAM					
		ADOPTED BUDGET FY 2014	FOR PLANNING PURPOSES ONLY				5 - YEAR TOTAL
			FY 2015	FY 2016	FY 2017	FY 2018	
PUBLIC UTILITIES							
Water Supply							
Watershed Protection/Water Quality	0	60,000	--	100,000	--	75,000	235,000
Waller Mill Dam Improvements	0	40,000	40,000	100,000	700,000	600,000	1,480,000
Water Treatment Improvements	0	125,000	--	50,000	50,000	--	225,000
Water Distribution/Storage							
Water System Improvements	0	40,000	--	--	--	--	40,000
Water Tank Painting	0	400,000	--	--	--	--	400,000
Sewer Collection/Transmission System							
Sewer System Rehab - SSO Program	0	400,000	400,000	400,000	400,000	400,000	2,000,000
Sewer Pump Station Reliability	0	--	60,000	55,000	--	--	115,000
Water/Sewer System Contingency							
Water/Sewer System - Contingency	0	75,000	75,000	75,000	75,000	75,000	375,000
Vehicles/Equipment							
Equipment	0	--	180,000	40,000	100,000	30,000	350,000
Total Utility Fund Capital Improvements	0	1,140,000	755,000	820,000	1,325,000	1,180,000	5,220,000

City Council Goal: VII. Environmental Sustainability
City Council Initiative: Waller Mill Watershed

Category: Public Utilities **Department:** Utility Fund

Project Title: Water Supply

Project Description: Watershed Protection/Water Quality

The City has been aggressive in purchasing watershed property for several decades to protect our drinking water source. The City now owns or has conservation easements on 57% of the watershed. Money is set aside in case property becomes available. Money is also set aside for other initiatives such as forestry management, security improvements to the Plant and watershed (signage, access control) management.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$60,000		$100,000		$75,000	$235,000

Fiscal Impact: While protecting the watershed around Waller Mill Reservoir will ensure a high quality water source, purchase or control of more property will result in a larger area to be managed.

City Council Goal: VII. Environmental Sustainability
City Council Initiative: Waller Mill Watershed

Category: Public Utilities **Department:** Utility Fund

Project Title: Water Supply

Project Description: Waller Mill Dam Improvements

The City's operation and maintenance permit expired in November 2011 and upon expiration a conditional permit has been issued until November 2014 from the Department of Conservation and Recreation (DCR). The City's consultant has completed work on several aspects of the permit renewal – Emergency Action Plan (EAP) and the Investigation and Analysis of Impounding Structure Failure Floods based on the new regulations. Because of the new regulations, the dam went from a low hazard classification to a high hazard which will require a substantial amount of work to the dam.

The City intends to request a conditional permit extension until FY17/18. All required construction work needs to be completed by November, 2018. The CIP over the next three years reflects both soft costs for dam inspections ad construction work related to the inspections. The higher costs shown in FY17-18 reflect the substantial amount of work required on the dam as a result of the new regulations.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$40,000	$40,000	$100,000	$700,000	$600,000	$1,480,000

Fiscal Impact: The impact is dependent on which type of solution is chosen but there will be more maintenance required.

City Council Goal: VII. Environmental Sustainability
City Council Initiative: Drinking Water System

Category: Public Utilities **Department:** Utility Fund

Project Title: Water Supply

Project Description: Water Treatment Improvements

Water treatment improvements include all facets of the Water Treatment Plant including raw water/finished water pumping, chemical applications, lab facilities, buildings/ structures, electrical improvements, piping projects, instrumentation and IT to name a few.

Improvements for FY14 include finalizing improvements to the chemical feed systems and replacement of raw water pumps in pump house #1.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$125,000		$50,000	$50,000		$225,000

Fiscal Impact: Electrical costs will increase marginally for both projects.

City Council Goal: VII. Environmental Sustainability
City Council Initiative: Drinking Water System

Category: Public Utilities **Department:** Utility Fund

Project Title: Water Distribution/Storage

Project Description: Water System Improvements

Examples of water system improvements include:

- Upgrade line size on developer installed systems (e.g. contribution to 16" extension to Fairfield Timeshares on Mooretown Road).
- Small line replacement program to improve water pressure in specific areas (past projects Jefferson Avenue, Adams Street, Penniman Road, Tanyard Street, and Middletown Farms system).
- Master plan improvements – past projects include 12" water line extension to Strawberry Plains redevelopment project; 12" extension along Henry Street and Francis Street for improved flows to the CWF Lodge and Inn area; York Street extension for redevelopment project.
- Upgrades/replacements of pipelines in conjunction with road construction/ reconstruction projects (e.g. Treyburn Drive, Richmond Road Reconstruction, Braxton Court).

$40,000 is budgeted in FY14 for an upgraded water line on Prince George Street (Boundary St. to Armistead Ave.) in conjunction with redevelopment of the Prince George Commons. Replacement of small pipelines (galvanized) will continue using in-house personnel and are not included as a CIP project. Larger pipeline improvements/extensions are primarily paid for by development.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$40,000					$40,000

Fiscal Impact: Scheduled replacement of water system infrastructure should reduce operating costs. Water extensions add piping to the water system with minor increases in operating and maintaining infrastructure.

City Council Goal: VII. Environmental Sustainability
City Council Initiative: Drinking Water System

Category: Public Utilities **Department:** Utility Fund

Project Title: Water Distribution/Storage

Project Description: Water Tank Painting

This project is for the painting of three water storage tanks in the City:

1. 500,000 gallon Jamestown Road elevated tank
2. 500,000 gallon Magruder elevated tank
3. 1,000,000 gallon City Shop ground tank

It is anticipated that complete sandblasting of the tanks will not be required. They were last painted in 1995 and were sandblasted at the time. The City's 750,000 gallon Quarterpath at Williamsburg elevated tank was brought online in FY13 and therefore will not require painting.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$400,000					$400,000

Fiscal Impact: Tank painting will have a positive impact on the operation and maintenance costs of the water system.

City Council Goal: VII. Environmental Sustainability
City Council Initiative: Wastewater Treatment

Category: Public Utilities **Department:** Utility Fund

Project Title: Sewer Collection/Transmission System

Project Description: Sewer System Rehab – SSO Program

All localities in the HRPDC region have been issued a consent order by the State Department of Environmental Quality Services to virtually eliminate sanitary sewer overflows (SSOs). SSOs are primarily caused by rainwater inflow and infiltration (I&I) and blockages caused by grease and roots. The consent order sets goals, deliverables and timetables for upgrading the region's sanitary sewer systems. The State initiative is guided by the Federal Environmental Protection Agency.

The region, City included, will be spending unprecedented amounts of money to "tighten up" its sanitary sewer system in an effort to control SSOs. Much study effort will be expended prior to actual rehab/repair/replacement of the infrastructure. While the exact figures can not be determined until sewer line evaluation work is complete, the City is setting aside funding each year for the next 5 years. Some of the FY14 money ($15,000) will be spent on sewer rehab on Prince George Street in conjunction with streetscape improvements anticipated with Prince George Commons development.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$400,000	$400,000	$400,000	$400,000	$400,000	$2,000,000

Fiscal Impact: These expenditures will be a major driver in increasing utility rates. In the long run, however, upgrading the sewer system will reduce O&M costs.

City Council Goal: VII. Environmental Sustainability
City Council Initiative: Wastewater Treatment

Category: Public Utilities **Department:** Utility Fund

Project Title: Sewer Collection/Transmission System

Project Description: Sewer Pump Station Reliability/Improvements

There are 15 sewage pumping stations in the City. Because the City drains into shellfish waters, the stations are classified as Reliability Class I stations which provides for the strictest standards of reliability. For example, the stations are required to have emergency back up power or other means of operating the pumps in case of power failure. As part of the SSO consent order, a MOM (Management, Operation, Maintenance) report was developed for the sewer system which requires pump station improvements such as wet well cleaning of all stations. The following is a breakdown of the pump station improvements included in the CIP.

- Station 13 – Stabilize area around station FY15 $60,000
- Station 14 – Rehab wet well FY16 $55,000

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
	$60,000	$55,000			$115,000

Fiscal Impact: No fiscal impact.

City Council Goal: VII. Environmental Sustainability

Category: Public Utilities **Department:** Utility Fund

Project Title: Water/Sewer System Contingency

Project Description: Water/Sewer System Contingency

Water and sewer system contingency must be budgeted to cover unforeseen items on a yearly basis. The utility must have the money reserved in order to continue to operate on a continuous basis. Examples of water and sewer contingencies include:

- Emergencies - major pipeline failures, drought.
- Emergency sewer repairs/rehab.
- Water pump/motor burn out.
- Loss of power and emergency generator failure.
- Drought requiring public notification campaign to conserve water.
- Water/sewer line extensions at property owner request.
- Contributions to new pump stations installed by Development.
- Capital project contingency.

Estimated Capital Budget:

FY14	FY15	FY16	FY17	FY18	Total
$75,000	$75,000	$75,000	$75,000	$75,000	$375,000

Fiscal Impact: No impact.

CITY OF WILLIAMSBURG — VEHICLE REPLACEMENT FIVE-YEAR PLAN

Departmental Summary - By Fund

FUND	DEPARTMENT	FY2014	FY2015	FY2016	FY2017	FY2018
SALES TAX						
	BUILDING INSPECTION	$0	$28,000	$0	$28,000	$28,000
	CITY MANAGER	$0	$0	$28,000	$0	$0
	ENGINEERING	$0	$0	$0	$0	$28,000
	FINANCE	$0	$30,000	$28,000	$0	$0
	FIRE	$115,000	$275,000	$315,000	$785,000	$370,000
	HUMAN SERVICES	$0	$0	$28,000	$25,000	$35,000
	PLANNING	$0	$0	$30,000	$0	$0
	POLICE	$204,000	$60,000	$286,000	$0	$0
	PUBLIC WORKS	$18,000	$165,000	$260,000	$310,000	$140,000
	RECREATION	$0	$0	$35,000	$0	$0
	SALES TAX TOTAL	$337,000	$558,000	$1,010,000	$1,148,000	$601,000
UTILITIES						
	PUBLIC UTILITIES	$0	$180,000	$40,000	$100,000	$30,000
	UTILITIES TOTAL	$0	$180,000	$40,000	$100,000	$30,000
	GRAND TOTAL	$337,000	$738,000	$1,050,000	$1,248,000	$631,000

City of Williamsburg - Vehicle Replacement Five-Year Plan

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
BUILDING INSPECTION							at 1-30-2013					
4129	2004	FORD	ESCAPE 4X4 SUV	Yes	No	14-765L	33,229	$0	$28,000	$0	$0	$0
1132	2007	FORD	ESCAPE 4X4 - HYBRID	Yes	No	129016L	42,500	$0	$0	$0	$28,000	$0
6573	2008	FORD	ESCAPE 4X4 SUV Hyrid	Yes	No	114731L	29,259	$0	$0	$0	$0	$28,000
			TOTAL BUILDING INSPECTION					$0	$28,000	$0	$28,000	$28,000

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
CITY MANAGER							at 1-30-2013					
3321	2006	CHEVROLET	4 DOOR SEDAN	No	Yes	114-724L	33,688	$0	$0	$28,000	$0	$0
			TOTAL CITY MANAGER					$0	$0	$28,000	$0	$0

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
ENGINEERING							at 1-30-2013					
0724	2001	CHEVROLET	4 DOOR SEDAN IMPALA	No	Yes	49-452L	63,571	$0	$0	$0	$0	$28,000
			TOTAL ENGINEERING					$0	$0	$0	$0	$28,000

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
FINANCE							at 1-30-2013					
8281	2002	FORD	EXPLORER	No	Yes	49-458L	66,474	$0	$30,000	$0	$0	$0
0780	2005	CHEVROLET	IMPALA 4 DR SEDAN	No	Yes	24-292L	36,381	$0	$0	$28,000	$0	$0
			TOTAL FINANCE					$0	$30,000	$28,000	$0	$0

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
FIRE							at 1-30-2013					
8941	1949	MACK	FIRE TRUCK	No	No	16-977L	974	$5,000	$0	$0	$0	$0
66	1988	HOMEMADE	BOAT TRAILER (ZODIAC)	No	No	84-728L		$0	$0	$0	$0	$0
797B	1988	ZODIAC	INFLATABLE BOAT 13' 9"	No	No	n/a		$0	$0	$0	$0	$0
A292	1992	ZODIAC	INFLATABLE BOAT 15'	No	No	oat VA 2132 B		$10,000	$0	$0	$0	$0
3086	1995	SUTPHEN	SQUAD/PUMPER	No	No	24-322L	30,417	$0	$200,000	$0	$0	$0
7423	1995	MILLER MOD.834	34' "SAFE HOUSE"	No	No	74-912L		$65,000	$0	$0	$0	$0
8405	1998	HAULMARK	UTIL TRAILER	No	No	65-835L		$0	$0	$0	$0	$0
0140	2000	PIERCE	FIRE TRUCK	No	No	40275L	50,063	$0	$0	$0	$750,000	$0
5606	2002	JEEP	SPORT UTILITY	No	Yes	19-408L	56,715	$35,000	$0	$0	$0	$0
2207	2003	INTERNATIONAL	AMBULANCE	No	No	111791L	84,480	$0	$0	$0	$0	$0
5004	2004	CARGO	TRAILER	No	No	129018L		$0	$0	$0	$0	$0
7761	2004	ACSI	DECONTAMINATION TRAI	No	No	84-725L		$0	$0	$0	$0	$0
1409	2005	FORD	3/4 TON DIESEL 4X4 PICK	No	No	122-973L	49,985	$0	$40,000	$0	$0	$0

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
2324	2005	FORD	EXPLORER 4x4	No	No	122-984L	44,107	$0	$35,000	$0	$0	$0
3499	2006	HORTON	AMBULANCE	No	No	114726lL	88,212	$0	$0	$275,000	$0	$0
5724	2006	FORD	F350 SUPERCAB	No	No	129-003L	35,910	$0	$0	$0	$35,000	$0
8855	2006	CHEVROLET	TAHOE - SUV	No	No	123-000L	42,365	$0	$0	$40,000	$0	$0
0700	2008	CHEVROLET	4 DOOR IMPALA	No	No	114733L	33,861	$0	$0	$0	$0	$35,000
2410	2008	CHEVROLET	4 DOOR IMPALA	No	No	114734L	32,344	$0	$0	$0	$0	$35,000
8061	2008	GMC	AMBULANCE	No	Yes	159651L	53,617	$0	$0	$0	$0	$300,000
2256	2009	FORD	F-350 DIESEL 4x4 PU	No	No	129042L	19,985	$0	$0	$0	$0	$0
2042	2011	PIERCE	PUMPER	No	No	159672L	11,209	$0	$0	$0	$0	$0
6972	2011	FORD	PIERCE RESCUE	No	No	159653L	1,889	$0	$0	$0	$0	$0
8179	2011	VMA/PAMU	CARGO TRAILER	No	No	159682L		$0	$0	$0	$0	$0
2818	2012	PIERCE	QUANTUM FIRE TRUCK	No	No	172004L	2,508	$0	$0	$0	$0	$0
			TOTAL FIRE					$115,000	$275,000	$315,000	$785,000	$370,000

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
HUMAN SERVICES							at 1-30-2013					
5972	2001	FORD	4 DOOR SEDAN	No	Yes	49-459L	60,213	$0	$0	$28,000	$0	$0
1666	2008	GMC	12 PASSENGER VAN	No	No	114735L	33,594	$0	$0	$0	$0	$35,000
4069	2008	FORD	FUSION 4 DOOR	No	No	129031L	68,650	$0	$0	$0	$25,000	$0
9026	2013	GMC	12 PASSENGER VAN	No	No	172013L		$0	$0	$0	$0	$0
			TOTAL HUMAN SERVICES					$0	$0	$28,000	$25,000	$35,000

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
PLANNING							at 1-30-2013					
3188	2005	DODGE	CARAVAN	No	No	16-998L	29,727	$0	$0	$30,000	$0	$0
			TOTAL PLANNING					$0	$0	$30,000	$0	$0

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
POLICE							at 1-30-2013					
5565	1999	SCAT	UTIL TRL	No	No	26-950L		$0	$0	$0	$0	$0
1017	2000	SCAT	RADAR TRAILER	No	No	26-950L		$0	$0	$0	$0	$0
8594	2003	JEEP	WRANGLER	No	Yes	84-729L	80,088	$15,000	$0	$0	$0	$0
5075	2006	FORD	VAN (CARGO)	No	No	KBB2595	61,614	$0	$0	$34,000	$0	$0
00250	2007	TOMBERLIN	LOW SPEED VEHICLE	Yes	No			$15,000	$0	$0	$0	$0
0900	2007	HARLEY	FLPI-MOTORCYCLE	No	No	2199L		$20,000	$0	$0	$0	$0
6715	2007	DODGE	4 DOOR CHARGER	No	Yes	KAV9509	77,076	$35,000	$0	$0	$0	$0
6716	2007	DODGE	4D CHARGER	No	Yes	KEH7246	66,742	$35,000	$0	$0	$0	$0
0967	2008	CHEVROLET	IMPALA 4 DR SEDAN	No	No	XWR-8242	52,100	$0	$30,000	$0	$0	$0
4791	2008	CHEVROLET	IMPALA 4 DR SEDAN	No	No	XXC-7142	50,951	$0	$30,000	$0	$0	$0
5123	2009	DODGE	4 DOOR SEDAN (PATROL)	No	No	114742L	69,000	$42,000	$0	$0	$0	$0
6839	2010	FORD	CROWN VIC PATROL	No	No	114-749L	63,506	$42,000	$0	$0	$0	$0
8852	2010	CHEVROLET	4WD FOUR DOOR SUV	No	No	XSL1671	65,471	$0	$0	$0	$0	$0

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
1609	2011	FORD	4D CROWN VIC	No	No	XCC9355	19,372	$0	$0	$0	$0	$0
1610	2011	FORD	4D CROWN VIC	No	No	ECN1102	20,346	$0	$0	$0	$0	$0
8779	2011	FORD	CROWN VIC (PATROL)	No	No	159673L	18,657	$0	$0	$42,000	$0	$0
3157	2012	FORD	SUV ESCAPE XLT	No	No	159683L	6,834	$0	$0	$0	$0	$0
1333	2013	FORD	SUV INTERCEPTOR (PAT	No	No	172008L	10	$0	$0	$42,000	$0	$0
1334	2013	FORD	SUV INTERCEPTOR (PAT	No	No	172009L	10	$0	$0	$42,000	$0	$0
1335	2013	FORD	SUV INTERCEPTOR (PAT	No	No	172010L	10	$0	$0	$42,000	$0	$0
1336	2013	FORD	SUV INTERCEPTOR (PAT	No	No	172011L	10	$0	$0	$42,000	$0	$0
1337	2013	FORD	SUV INTERCEPTOR (PAT	No	No	172012L	10	$0	$0	$42,000	$0	$0
			TOTAL POLICE					$204,000	$60,000	$286,000	$0	$0

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
PUBLIC UTILITIES							at 1-30-2013					
0537	1966	COX	BOAT TRAILER	No	No	16-978L		$0	$0	$0	$0	$0
1382	1992	FORD	SEWER CLEANER	No	No	93-898L	34,735	$0	$30,000	$0	$0	$0
A393	1993	Caroline Skiff	16'8 Lenth	No	No			$0	$0	$0	$0	$0
5640	1994	WILLIAMS	UTIL TRAILER	No	No	24-294L		$0	$0	$0	$0	$0
1593	1996	FORD	DUMP TRUCK	No	No	24-313L	39,795	$0	$75,000	$0	$0	$0
7816	2002	DODGE	3/4 TON PICKUP	No	No	49-500L	87,062	$0	$35,000	$0	$0	$0
0152	2003	VENTURE	BOAT TRAILER	No	No	84-730L		$0	$0	$0	$0	$0
1549	2004	VACTOR	MODEL 2103 SEWER CLE	No	No	11-4704L	12,523	$0	$0	$0	$100,000	$0
7493	2005	FORD	F350 3/4 TON UTILITY TR	No	No	122999L	45,151	$0	$0	$40,000	$0	$0
9992	2005	GMC	SIERRA 3/4 TON UTILITY	No	No	122998L	90,025	$0	$40,000	$0	$0	$0
8245	2006	FORD	VAN-CAMERA TRUCK	No	No	114-748L	20,541	$0	$0	$0	$0	$0
0423	2007	GMC	PICKUP TRUCK	No	No	129017L	47,880	$0	$0	$0	$0	$30,000
4708	2008	CASE	580L BACKHOE	No	No		1,941	$0	$0	$0	$0	$0

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
9610	2011	YAMAHA	50HP OUTBOARD MOTOR	No	No	NA		$0	$0	$0	$0	$0
4686	2012	CHEVROLET	1/2 TON PICKUP TRUCK	No	No	172003L	1,853	$0	$0	$0	$0	$0
7697	2012	CHEVROLET	PICKUP TRUCK	No	No	172002L	4,574	$0	$0	$0	$0	$0
8374	2013	FORD	EXPLORER	No	No	172006L	84	$0	$0	$0	$0	$0
			TOTAL PUBLIC UTILITIES					$0	$180,000	$40,000	$100,000	$30,000

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
PUBLIC WORKS							at 1-30-2013					
0111	0000		WATER TANK	No	No	NA		$0	$0	$0	$0	$0
1105	1996	GATOR	UTIL VEH	No	No			$18,000	$0	$0	$0	$0
1592	1996	FORD	DUMP TRUCK	No	No	24-319L	47,929	$0	$75,000	$0	$0	$0
1117	1999	FORD	F150 PICKUP TRUCK	No	No	19-409L	50,992	$0	$30,000	$0	$0	$0
0002	2000	FORD	DUMP/PLOW/SPREADER	No	No	19-405L	26,624	$0	$0	$75,000	$0	$0
3268	2000	FORD	TRACTOR	No	No		935	$0	$0	$0	$0	$0
5298	2000	HAULMARK	ENCLOSED UTILITY TRAIL	No	No	40-280L		$0	$0	$0	$0	$0
9827	2000	FORD	DUMP/PLOW/SPREADER	No	No	16-996L	39,977	$0	$0	$75,000	$0	$0
9828	2000	FORD	DUMP/PLOW/SPREADER	No	No	16-994L	33,740	$0	$0	$75,000	$0	$0
9479	2001	GMC	1/2 TON 4X4 PICKUP	No	No	49-454L	67,947	$0	$0	$0	$0	$0
2476	2002	CASE	BACKHOE	No	No	n/a	3,431	$0	$0	$0	$70,000	$0
5086	2002	BOBCAT	TRACK LOADER	No	No	n/a	1,773	$0	$60,000	$0	$0	$0
1571	2003	MERCURY	GRAND MARQUIS GS 4 D	No	Yes	JEP2515	98,800	$0	$0	$0	$0	$0

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
5293	2003	Mid Atlantic	UTIL TRAILER	No	No	26-938L		$0	$0	$0	$0	$0
3664	2004	BRI-MAR	2 AXLE DUMP TRAILER	No	No	24-260L		$0	$0	$0	$0	$0
5881	2004	ELGIN	WHIRLWIND STREET SW	No	No	19-412L	36,785	$0	$0	$0	$150,000	$0
9590	2005	FORD	1/2 TON PICKUP	No	No	16-986L	91,712	$0	$0	$35,000	$0	$0
0155	2006	HUDSON	UTIL TRAILER	No	No	129020L		$0	$0	$0	$0	$0
0995	2006	GMC	PU TRUCK	No	No	114-721L	44,577	$0	$0	$0	$30,000	$0
1608	2006	FORD	DUMP TRUCK	No	No	129025L	23,168	$0	$0	$0	$0	$70,000
1827	2006	CARRYON	CARRY ON TRL	No	No	172007L		$0	$0	$0	$0	$0
4706	2006	CURRAHEE	UTIL TRL	No	No	129006L		$0	$0	$0	$0	$0
9142	2006	GMC	PU TRUCK C2500	No	No	114-722L	36,250	$0	$0	$0	$30,000	$0
9151	2006	GMC	PU TRUCK SIERRA	No	No	114-723L	48,380	$0	$0	$0	$30,000	$0
0869	2007	FORD	EXPLORER 4 x 4	No	No	114729L	36,821	$0	$0	$0	$0	$35,000
2835	2008	FORD	3/4 TON PICKUP	No	No	114740L	23,723	$0	$0	$0	$0	$35,000

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
4698	2008	CASE	580L BACKHOE	No	No		2,296	$0	$0	$0	$0	$0
8498	2008	INTERNATIONAL	DUMP TRUCK	No	No	114732L	5,146	$0	$0	$0	$0	$0
0931	2009	FORD	F-250 GAS 4X2 PU	No	No	129043L	36,631	$0	$0	$0	$0	$0
2018S	2012	FORD	PICKUP TRUCK	No	No	172001L	6,712	$0	$0	$0	$0	$0
6236	2012	VOLVO	ROLLER	No	No		9	$0	$0	$0	$0	$0
6482	2012	FORD	BUCKET TRUCK	No	No	172014L	260	$0	$0			
9442	2012	FORD	F250 CREWCAB	No	No	172005L	98	$0	$0	$0	$0	$0
			TOTAL PUBLIC WORKS					$18,000	$165,000	$260,000	$310,000	$140,000

Unit No.	Year	Make	Description	Hybrid?	Future - Potential- Alternative Fuel?	License No.	Mileage	FY2014	FY2015	FY2016	FY2017	FY2018
RECREATION							at 1-30-2013					
5169	1994	TRITON	UTIL TRAILER	No	No	19-406L		$0	$0	$0	$0	$0
2171	2006	CHEVROLET	PU CREW CAB	No	No	129-004L	62,977	$0	$0	$35,000	$0	$0
4845	2011	CHEVROLET	PICKUP 4WD	No	No	159675L	8,812	$0	$0	$0	$0	$0
			TOTAL RECREATION					$0	$0	$35,000	$0	$0

CITY OF WILLIAMSBURG
MEMORANDUM

TO: **Mayor and City Council**
Planning Commission

DATE: **January 10, 2013**

SUBJECT: **Capital Improvements for FY13 - Status of Current Projects**

The following list details the status of capital improvement projects in FY13 (this budget year). Allocated costs listed are for FY13 in the current Capital Improvement Plan.

PUBLIC WORKS

Street Construction

1. Repaving Program - $450,000 allocated. The City's annual street repaving program is scheduled for May/June 2013.

2. Prince George Street Reconstruction - $549,950 allocated. This is included in the City's 2013 Revenue Sharing Funds (50% match) program in conjunction with sidewalk improvements. Construction is expected to begin in Summer 2013.

Underground Wiring/Corridor Enhancement

3. Rt. 60 East Regional Corridor Improvement Program - $595,000 allocated. Because of changes to the Transportation Enhancement Program, the City's portion of the Corridor Improvement Program will be submitted to VDOT as a FY 14 Revenue Sharing Project. Improvements include brick sidewalk on the motel side and multi-use trail along the CWF pasture side, new street lighting and landscaping. Revenue Sharing provides for a 50-50 cost share with the State. This project will be moved to the FY14 CIP.

4. Page Street Underground Wiring - $700,000 allocated. Working with Dominion Virginia Power, plans are almost complete. Construction should begin by mid-2013, depending on Dominion's work schedule.

Pedestrian and Bicycle Improvements

5. Sidewalk Construction Projects - $984,000 allocated. VDOT Revenue Sharing Funds (50% match) have been approved for eight sidewalk projects: Richmond Road (Waltz Farm Drive to Patriot Lane), Lafayette Street (Harrison Avenue to Wythe Street), York Street (end of existing brick sidewalk to Lafayette Street), Bypass Road (Rt. 132 to Parkway Drive), Parkway Drive (Bypass Road to Capitol Landing Road), Ironbound Road (Middle Street to former Fire Station site), Prince George Street (see #2), and Scotland Street (Prince George Street to King & Queen Apartments). Construction is expected to start in Summer 2013.

Stormwater Management Projects

6. Update of 1996 Stormwater Management Plan - $60,000 allocated. The update will begin in Spring 2013.

RECREATION AND OPEN SPACE

Facilities

7. Quarterpath Park Improvements – Tennis court resurfacing - $15,000 allocated. Funding was reallocated to complete resurfacing of the Kiwanis Park courts; Quarterpath has been deferred.

8. Kiwanis Park Improvements – Develop unlighted infield portion of the 4th ballfield and resurface tennis courts and basketball court - $65,000 allocated. Clearing and associated improvements to be completed in February 2013. Resurfacing of tennis courts and basketball court will be finished in Spring 2013.

PUBLIC SAFETY

Facilities

9. E-911 Regional Center Expansion - $45,000 allocated. This project combined the City's E-911 Center with York County, and was fully implemented in July 2009. $45,000 is required annually to cover debt service on the building expansion.

10. Fire Station Improvements - $76,000 allocated. This project renovates the three existing bathroom and shower facilities located in the fire station. Plans have been prepared and a bid package is being developed. Construction will start in Spring 2013.

11. LIFEPAK Monitor Replacement - $65,000 allocated. This project replaces two LIFEPAK monitors for the City's medic units. They have been purchased and are in service.

12. Mobile Data Terminals – $48,000 allocated. This project will purchase nine ruggedized laptops that were installed in police vehicles. The purchase will be completed by June 2013.

GENERAL GOVERNMENT

Information Technology

13. Server Virtualization - $60,000 allocated. This project took three physical servers and clustered them together forming a single virtual server. This project was completed in October 2012.

14. Phone System Gateways - $28,000 allocated. This project added remote gateway servers at three critical remote locations (Police, Fire and Quarterpath Recreation Center) to allow the City to abandon the aging copper cabling required to connect these facilities to the phone switch. This was completed in November 2012.

15. Productivity Software Upgrade - $25,000 allocated. This project will upgrade all licenses of Microsoft Office in the City to the latest version (Office 2010). Completion is expected in April 2013.

AGENCIES/INTERJURISDICTIONAL

Facilities

16. Courthouse Maintenance Projects - $150,000 allocated. The Clerk of the Circuit Court collects and remits a courthouse maintenance fee of $2 for each civil and criminal action and/or traffic case in the District or Circuit Courts for Williamsburg and James City County. The balance of the Fund is available for projects approved by the governing bodies. Two projects were recently completed - an upgraded computer security software system costing $48,272, and a storm water drain inlet repaired at a cost of $4,398. A third project under construction is upgrading the lobby desk area at a cost of $54,400, and will be completed in early 2013.

17. Schools – Renovation and Capital Maintenance Projects - $1.61 Million allocated for FY13, plus carryover funds from prior years totaling $900,000. City contribution to various capital expenditures for the joint Williamsburg-James City County school system totaled approximately $209,000 through December, 2012 in FY13.

Reed T. Nester

Reed T. Nester, AICP
Planning Director

[CIP\FY13\PCM02]

CITY OF WILLIAMSBURG
MEMORANDUM

TO: **Jackson C. Tuttle, City Manager**

DATE: **February 20, 2013**

SUBJECT: **Capital Improvement Program**

The Williamsburg Planning Commission has finished its review of the proposed Five Year Capital Improvement Program. The Commission held a public hearing on January 16 and a work session on January 31. Following its discussions on the CIP, the consensus of the Commission is to support the proposed Five Year Capital Improvement Program with the inclusion of several additional projects. In particular:

- **Stryker Center and Municipal Center**
  The Commission supports, in general, the construction of the Stryker Center, which will provide needed facilities for both the City and the Williamsburg Regional Library. The partnership between the City and the Library will provide many benefits to our citizens, and will complement the extensive improvements made to the Municipal Center since 1999. While there is full support for the Stryker Center concept, there is mixed support for its construction in FY14 in light of other important capital improvement needs in the City.

  In conjunction with the planning for the Stryker Center, the future of the entire Municipal Center should be examined, and its master plan should be updated as needed. Planning Commission recommends that improvements to the Police Department be the next scheduled project for the Municipal Center, but suggests that consideration be given to whether or not the current location of the Police Department is the best location in light of the future needs for the area.

- **Arts District and Northeast Triangle**
  The Commission supports coordinated infrastructure improvements in both the Arts District and the Northeast Triangle Planning Area as a high priority in the Five-Year Capital Improvement Program. Specific improvements should be added to the Capital Improvement Plan over the next five years, and should be based on recommendations made in the 2013 Comprehensive Plan. These improvements range from major improvements such as underground wiring (most importantly along Second Street and Lafayette Street), sidewalks and street improvements, and less expensive improvements such as street lighting, directional signage, flags, banners, landscaping, crosswalks and bike lanes. The less expensive improvements should be implemented as soon as possible so as to maximize their benefits to these areas. The possibility of public/private partnerships between the City and property/business owners in these two areas should be considered as a way to advance these projects.

- **Sidewalks**
  The Commission supports continued sidewalk improvements, and specifically the completion of the eight projects that began in FY13 and the York Street corridor improvements in FY14. These projects will fill in gaps in the sidewalk system that have been identified in the 2013 Comprehensive Plan. Additional specific sidewalk projects should be added in the future years of the Capital Improvement Program (FY15-FY18), with a major focus on the Arts District and the Northeast Triangle Planning Area. The following new projects should be added, based on the recommendations of the 2013 Comprehensive Plan: Arts District - additional sidewalks and crosswalks in the Arts District, both along Lafayette Street and the side streets between Lafayette Street and Richmond Road; Northeast Triangle Planning Area - reconstruction of Parkway Drive between Wyndham Plantation and Capitol Landing Road to include extending the existing sidewalk from Wyndham Plantation to Capitol Landing Road and adding bike lanes, and a sidewalk on the west side of Merrimac Trail; Other Areas - connecting the sidewalk on Harrison Avenue to the sidewalk on Lafayette Street; sidewalk on Governor Berkeley Road between Richmond Road and Longhill Road; and sidewalk on South Henry Street between College Landing Park and the entrance to The Oaks.

- **Underground Wiring**
  The Commission supports the underground wiring projects listed in the draft Capital Improvement Program over the next five years. Second Street between Page Street and the city limits, and Lafayette Street between Richmond Road and Wythe Avenue, should be added as the next two priorities for underground wiring.

- **Downtown Planning Area – Western Portion**
  The Commission supports adding funding for a study to take a comprehensive look at the western portion of the Downtown Planning Area, which is the area between Armistead Avenue and the Richmond Road/Scotland Street intersection. Issues to be considered should be the future of the Blayton Building and the Triangle Building, opportunities for new off-street structured parking facilities in the area, and sidewalk and streetscape improvements. The study should involve a dialogue between stakeholders in the area (Churches, Residents, City, College, Colonial Williamsburg Foundation, etc.), and lead to the development of a conceptual plan for the future of the area.

The Commission looks forward to continuing its partnership with you and your staff in developing and implementing the City's Capital Improvement Program.

Sean Driscoll, Chair
Williamsburg Planning Commission

CITY OF WILLIAMSBURG **GENERAL FUND - OPERATING IMPACT OF CAPITAL PROJECTS - FISCAL YEAR 2014**

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
PUBLIC WORKS						
Street Construction						
Ironbound Rd.	$0	$0	$0	$0	$0	$0
Repaving Program	$0	$0	$0	$0	$0	$0
Prince George Street Reconstruction	$1,000	$1,000	$1,000	$1,000	$1,000	$5,000
Traffic signals	$0	$0	$200	$200	$200	$600
Corridor Enhancement / Underground Wiring						
Guardrail Improvement Program	$0	$0	$0	$0	$0	$0
Signage Improvements	$0	$0	$0	$0	$0	$0
Regional Corridor Improvement Program	$2,000	$2,000	$2,000	$2,000	$2,000	$10,000
Page Street (U.W.)	$0	$0	$0	$0	$0	$0
South Henry Street (U.W.)	$0	$0	$0	$0	$0	$0
York Street (U.W.)	$0	$0	$0	$0	$0	$0
Pedestrian and Bicycle Improvements						
Pedestrian Facility Improvements	$1,000	$1,000	$1,000	$1,000	$1,000	$5,000
Bicycle Facility Improvements	$0	$0	$300	$300	$300	$900
Stormwater Management						
Stormwater Management Projects	$0	$0	$0	$0	$0	$0
Total Public Works	$4,000	$4,000	$4,500	$4,500	$4,500	$21,500
RECREATION AND OPEN SPACE						
Facilities						
Quarterpath Park Improvements	$0	$0	$0	$0	$0	$0
Kiwanis Park Improvements	$0	$0	$400	$400	$1,000	$1,800
Waller Mill Park Improvements	$0	$0	$0	$0	$0	$0
Total Recreation and Open Space	$0	$0	$400	$400	$1,000	$1,800
PUBLIC SAFETY						
Facilities						
E-911 Regional Center - Expansion **	$0	$0	$0	$0	$0	$0
Fire Station Improvements	-$200	-$200	-$200	-$200	-$200	-$1,000
Equipment						
Life Pack Monitor Replacement	-$1,000	-$1,500	-$1,500	-$1,500	-$1,500	-$7,000
Total Public Safety	-$1,200	-$1,700	-$1,700	-$1,700	-$1,700	-$8,000
GENERAL GOVERNMENT						
Facilities						
Stryker Center	$0	$1,000	$1,000	$1,000	$1,000	$4,000
Information Technology						
Server Virtualization	$4,000	$4,000	$4,000	$4,000	$4,000	$20,000
Wireless Network Replacement	$5,000	$5,000	$5,000	$5,000	$5,000	$25,000
PC Replacement Program	$0	$0	$0	$0	$0	$0
Vehicles						
Vehicle Replacement Plan	$0	$0	$0	$0	$0	$0
Capital Projects - Contingency	$0	$0	$0	$0	$0	$0
Total General Government	$9,000	$9,000	$9,000	$9,000	$9,000	$45,000
AGENCIES / INTERJURISDICTIONAL						
Facilities						
Williamsburg Library Renovations	$0	-$5,000	-$5,000	-$5,000	-$5,000	-$20,000
Courthouse Mtce. Projects (contingency)	$0	$0	$0	$0	$0	$0
Housing Programs						
Affordable Housing Initiative	$0	$0	$0	$0	$0	$0
Schools - Contribution						
Renovation Projects	$0	$0	$0	$0	$0	$0
Total Agencies / Jurisdictional	$0	-$5,000	-$5,000	-$5,000	-$5,000	-$20,000
Total Additional Operational Costs	$11,800	$6,300	$7,200	$7,200	$7,800	$40,300

** Estimated impact on operating costs are assumed to begin in project year, and continue thereafter.*

*** E-911 service consolidation with neighboring York County in 2009 results in General Fund operational savings of approximately $150,000 to $200,000 per year, net of capital contributions in five-year CIP*

CITY OF WILLIAMSBURG UTILITY FUND - OPERATING IMPACT OF CAPITAL PROJECTS - FISCAL YEAR 2014

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
PUBLIC UTILITIES						
Water Supply						
Watershed Protection/Water Supply	$2,500	$2,500	$2,500	$2,500	$2,500	$12,500
Waller Dam Improvements	$2,000	$2,000	$2,000	$2,000	$2,000	$10,000
Water Treatment Improvements	$200	$200	$200	$200	$200	$1,000
Water Distribution/Storage						
Water System Improvements	-$500	-$500	-$500	-$500	-$500	-$2,500
Water Tank Painting	-$500	-$500	-$500	-$500	-$500	-$2,500
Sewer Collection/Transmission System						
Sewer System Rehab - SSO	-$1,500	-$1,500	-$1,500	-$1,500	-$1,500	-$7,500
Sewer Pump Station Reliability	$0	$0	$0	$0	$0	$0
Water/Sewer System Contingency						
Contingency	$0	$0	$0	$0	$0	$0
Vehicles/Equipment						
Equipment (replacement)	$0	$0	$0	$0	$0	$0
Total Additional Operational Costs	$2,200	$2,200	$2,200	$2,200	$2,200	$11,000

** Estimated impact on operating costs are assumed to begin in project year, and continue thereafter.*

INTRODUCTION

This Guide is designed to assist those responsible for preparing the Annual Operating Budget and the Five Year Capital Improvement Program of the City of Williamsburg. The budget process defines, communicates, and funds the city's programs and priorities. The completed budget is City Council's financial road map, and a primary management tool for the City Manager and Department Heads. To that end, it must be a quality document, and our best efforts should be expended in its preparation.

The Budget Guide is a formal call for all departments of the city, and agencies associated with the city, to prepare and submit an estimate of the resources required for the next fiscal year. It includes a set of procedures for building a comprehensive budget to be submitted to City Council in March each year. It also serves as a mid-year review to identify adjustments necessary to the current year budget.

AUTHORITY

The Charter and Code of Ordinances of the City of Williamsburg, and the Code of Virginia, prescribe budgetary responsibility and process. Budgetary accounts are maintained according to the Uniform Financial Reporting Manual for Virginia Counties and Municipalities, as prescribed by the Auditor of Public Accounts, Commonwealth of Virginia. This guide consolidates pertinent budgetary information as concisely as possible, providing a reference for making sound, informed, consistent budget decisions.

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BUDGET CALENDAR

August 2012

25 City Council Retreat – 2013/2014 Biennial Goals, Initiatives, and Outcomes.

November 2012

30 Finance department sends letters to outside agencies advising of budget submittal requirements and deadlines.

December 2012

3 City Manager and Finance Director distribute budget guidance and capital improvement planning instructions to operating departments.

January 2013

7 Begin series of meetings between City Manager and City employees in small groups to discuss budget issues.

9 Finance department distributes FY2014 Budget Worksheets to Department Heads and Constitutional Officers.

11 Planning Director prepares a status report on the FY 2013 CIP, focused on major capital items, and provide to Planning Commission and City Council.

16 Planning Commission public hearing on capital improvement program.

18 Deadline for receipt of all Outside Agency budget requests for FY 2014 funding.

19 City Council Retreat to preview budget outlook.

28 Departmental and Constitutional Officer operating budgets due to Finance Department. Finance begins compilation and review of budgets, and completes revenue projections for FY 2014.

28 City Manager and Finance Director begin meetings with Department Heads on budget submittals as necessary.

February 2013

20 Planning Commission provides input to City Manager and City Council for update of the Five Year Capital Improvement Program.

March 2013

9 Advertise proposed property tax increase (if applicable-30 day minimum notice requirement Va Code §58.1-3321).

14 City Council Meeting – Williamsburg Regional Library Budget Presentation.

25 City Council Work Session – Outside Agency Budget Requests (4-5pm Tourism Marketing, 5-6pm Arts Commission, Human Services Agencies).

April 2013

1 Proposed Operating and Capital Improvement Budgets delivered to Council. Advertisement published for April 11, 2013 Public Hearing on Proposed Budget.

6 City Manager budget report to Neighborhood Council of Williamsburg.

8 City Council Work Session – Overview of FY 2014 Budget and Open Forum.

11 City Council Meeting - Public Hearing on Proposed Budget, Tax Levy, and Utility Rates, W-JCC Public Schools Budget Presentation.

15 City Council Budget Work Session (4pm).

30 Supervisors and Department Heads submit annual employee performance evaluations for input into Merit Pay Plan.

May 2013

9 Council Adopts FY 2014 Operating, Capital, and Public Assistance Fund Budgets with Budget Resolution.

Council Sets Tax Rate.

July 2013

1 Begin Fiscal Year 2014.

INSTRUCTIONS

General

In early January, Finance staff will provide spreadsheets to departments with operating activity for each departmental line item:

A. Prior year's expenditures for last two fiscal years.

B. Current year budget.

C. Current year expenditures through December 31st.

D. A column for estimating current fiscal year total expenditures through June 30th.

E. A column for next fiscal year's line-item budget estimates.

Each department head should complete items D and E. The current year estimate is both the basis for recommending amendments to the current year budget, and for determining next year's amount for consideration by City Council.

Recommendations on personnel expenditures (addition/deletion of positions, etc.) should be submitted in memo form. Payroll and fringe benefits line items on the printout should be left blank. Finance will calculate and enter these line items.

Reminders for Preparers of Budget Requests

1. Analyze each line item separately. Compare historical data, current year budget, and estimated spending levels for the current year to assist with your request.

2. Round all figures to the nearest $10.00 (i.e., $32 to $30 and $85 to $90).

3. Verify all object codes, amounts, and totals.

4. Meet all Budget Calendar deadline dates. Preparers should highlight key dates and actions.

5. Keep backup materials used in computing your budget request. These will be used both in explaining budget recommendations and administering the budget.

6. This is your operating budget. You are responsible for closely monitoring expenditures and encumbrances against the budget monthly. Written requests for Budget Account Transfers or Supplemental Appropriations must be submitted on forms provided and approved prior to obligating spending over the adopted budget.

CAPITAL IMPROVEMENT PROGRAM INSTRUCTIONS

Definition of a Capital Project

The Capital Improvements Program (CIP) identifies, schedules and budgets capital projects. A capital project is a major expenditure which adds to the net assets of the City. Capital projects fall within one or more of the following categories:

1. Land acquisition or long-term lease.
2. Construction of buildings, public facilities, and infrastructure, generally exceeding $20,000.
3. Acquisition or improvement of property, generally exceeding **$20,000.**
4. Major additions or rehabilitation to public facilities, generally exceeding **$20,000.**
5. Major studies such as engineering, feasibility, etc., related to public facilities.
6. Vehicles and equipment, generally exceeding $10,000.

Some examples of capital projects are: street construction, sewer lines, parks, sidewalks, storm drains, water lines, building construction or major renovation, fire trucks, and police cars.

Engineering or planning studies, which are directly linked to a specific capital project, are part of the cost of that project. Such engineering studies should be included in the project description of which they are a part. Other studies and plans, which constitute a major expense of a non-recurring nature, are included in the CIP even if they are not assets in the sense of a building.

Relation Between the Capital Budget and the Capital Improvement Program

The Five Year Capital Improvement Program is presented annually to the City Council. The first year of the Capital Improvement Program is a capital budget and contains the list of projects for implementation during the coming fiscal year. The CIP is updated annually as new needs become known and as priorities change. It is possible that a project with low priority can remain in the CIP program longer than five years as more important projects appear and move ahead of it. Conversely, a project may be implemented sooner than originally planned due to changing priorities.

Project Review

All requests for capital projects and input on priorities will be evaluated by the City Manager and Finance Director before being submitted to City Council.

The Planning Commission will receive the proposed Capital Improvements Program when it is distributed to City Council. The Commission will be invited to advise Council on the consistency of the CIP with the Comprehensive Plan of the City.

Capital Project Form

Capital Improvement Program projects will be submitted on forms provided by the City Manager. The following is a non-inclusive list of project categories:

Streets and Traffic	Stormwater Management
Solid Waste Management	Park Development
Building Improvement	Water and Wastewater Improvements
Economic Development	Field Equipment
Parking Facilities	Planning/Feasibility Studies
Property Acquisition	Vehicles

Five Year Vehicle Replacement Plan
All vehicles owned by the city are listed on a replacement plan. The plan is based on a five-year projection. It is updated annually with the rest of the CIP.

Annual Update
Each year departments submit an update to the CIP as the first step in budget formulation. Updates include:

1. Submission of the current year Capital Project Form with either:
   a. pen and ink annotation to update the form for the next five year period, or
   b. staple a revised form if changes are too many for pen and ink update.

2. Submission of a statement for each current year project of work accomplished at the six month point, and the accomplishments expected by the twelve month point.

3. Submission of a revised Capital Improvement Summary for that portion of the CIP assigned to the originator's department.

The second step requires department heads to a status report by July 31st each year of all projects funded during the prior fiscal year ended June 30th. This information will be provided to the Finance Department to determine the balance of capital projects funds needed to carry forward to the next fiscal year for project completion.

BIENNIAL GOAL SETTING

The City of Williamsburg recognizes the importance of setting specific goals. Goals provide both means of sorting out priorities, and a standard against which to measure effectiveness. More than any other determinant, stated goals drive the budget. Goal setting is an integral part of the budget process.

To advance the City's vision, every two years the City Council identifies new strategic objectives for city government. Biennial Goals, Initiatives, and Outcomes (GIO's) provide an expression of city priorities, as specific and measurable as possible, covering a two year period. GIO's provide a coordinated expression of City Council's direction for change and focus in the near future.

Two or three new or incumbent council members are elected in May of even numbered years. The newly elected Council members then have several months to become familiar with the workings of city government before the Council attempts to chart the City's course. This is done through a methodical goal setting process in the Fall of even numbered years. The City Council's adopted goals then become a guide for the two succeeding budgets. In this way, a Council spends the first six months after the election deciding what it wants to accomplish, and the remaining eighteen months before the next election concentrating on implementing its goals.

During the midterm, or odd numbered years, the Council monitors progress towards achieving its goals. A mid-biennium status report is prepared by staff, and includes desired outcomes and observed results. But the formal goal setting process takes place only every two years.

In order to be fully useful, goals statements should have the following characteristics:

- Goals should be as specific as possible.
- Goals achievement should be measurable.
- Goals should be short-range-one or two years. Longer range goals should be expressed in terms of what intermediate goals or objectives must be undertaken now to achieve the ultimate goal.
- Goals should be developed by exception. The continuation of existing policies and practices of city government should not be listed as goals, however important they may be. Only new or altered policies or practices should be listed.
- Goals should be followed by an implementation strategy provided in operating and capital budgets.
- The cost of achieving a goal should be counted in terms of time, money, and commitment, realizing each goal actively pursued takes away resources that could be applied to other activities.
- Goals should be limited to those which city government has the power to achieve. While it may be well to state goals which are primarily the responsibility of others, it should be recognized that while the City has considerable influence, it does not have substantial control over goals such as these.

The calendar below outlines City Council's Goals, Initiatives, and Outcomes process. The City Council's two- year election cycle fits well with this biennial goal setting cycle.

CALENDAR (even number years only)

May	Council Election
July 1	New Council members take office.
July-Aug.	City Manager provides status report on accomplishment of stated goals. Council holds retreat to evaluate goal accomplishment and discuss future priorities.
September	Council offers public comment opportunities to hear citizens' ideas and suggestions on goals.
October	City Manager presents a draft Goals Statement based on the outcome of the retreat and public comment for Council consideration. Council has workshop sessions as necessary, and adopts a statement of goals.
November	City Staff begins work on operating and capital budgets for coming fiscal year reflecting priorities in the statement of goals.

BUDGETARY ACCOUNTS

Budgetary Accounts and Responsibility

The City of Williamsburg operates its budgetary system on a fund accounting basis.

The funds used by the City of Williamsburg are Governmental and Proprietary. The Governmental Funds consist of the General Fund (01) and the Capital Improvement Program (Sales Tax 04). These funds are combined in the City's Comprehensive Annual Financial Report (CAFR), but for budgeting purposes, are kept separate due to the operating and capital differences. The Proprietary Fund is an Enterprise Fund (10) which accounts for the city water and wastewater as the Utility Fund.

The General Fund is used to account for all financial resources except those required to be accounted for in one of the other funds. The General Fund encompasses all city departments, except utilities, and also includes entities funded through city government such as constitutional officers, detention, schools, library, and outside agencies.

Capital Improvements Program is used to account for major capital outlay items. Historically, the city has used the State's 1% sales tax revenue to fund capital projects.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business. The intent of these operations is that the cost of providing continued services to the public be financed primarily from user charges and fees.

Expenditures of the City of Williamsburg are classified by fund, and within each fund by department. Expenditures are classified by object (line item) within each department.

Departmental Codes and Responsibility, lists the individual responsible for submitting and managing each departmental budget. In the case of outside agencies, Appendix A lists the city employee responsible for overseeing agency funding.

Revenue Sources and Trends, documents all existing and potential sources of revenue received by the City of Williamsburg to finance its operations each year. It contains a thorough description of each revenue source, trends, and other pertinent information that should help the reader gain an understanding of the basis of each of these sources.

Expenditure Classifications, provides an explanation of each line item to help in properly and consistently classifying expenditures.

DEPARTMENT CODES AND RESPONSIBILITY

Fund Number	Dept. Number	Department	Responsibility
General Fund:			
01	1101	Legislative	Jackson C. Tuttle
01	1102	Clerk of Council	Donna Scott
01	1201	City Manager	Jackson C. Tuttle
01	1203	Economic Development	Michelle Dewitt
01	1204	City Attorney	Christina Shelton
01	1206	Triangle Building Mgt.	Michelle Dewitt
01	1209	Commissioner of the Revenue	Judy Fuqua
01	1210	City Assessor	John Mattson
01	1213	Treasurer	Ann Davis
01	1214	Finance	Philip Serra
01	1221	City Shop	Daniel Clayton
01	1301	Electoral Board	Winifred Sowder
01	1302	Registrar	Winifred Sowder
01	2100	Joint Activities	Philip Serra
01	3101	Police	David C. Sloggie
01	3102	E-911	David C. Sloggie
01	3103	Parking Facility	David C. Sloggie
01	3201	Fire	William Patrick Dent
01	3301	Regional Jail	John Kuplinski
01	3303	Middle Pen. Juv. Det. Center	Michael Sawyer
01	3401	Codes Compliance	Matt Westheimer
01	3501	Animal Control	Daniel Clayton
01	3503	Medical Examiner	William Patrick Dent
01	3505	Emergency Management	William Patrick Dent
01	4101	Engineering	Daniel Clayton
01	4102	Streets	Daniel Clayton
01	4203	Refuse Collection	Daniel Clayton
01	4305	Municipal Complex	Daniel Clayton
01	4306	Rental Properties	Daniel Clayton
01	4307	New Municipal Building	Daniel Clayton
01	4308	Information Technology	Mark Barham
01	4309	Landscaping	Daniel Clayton
01	5101	Health Department	Philip Serra
01	5103	Mosquito Control	Daniel Clayton
01	5302	Public Assistance	Peter Walentisch
01	5305	Public Assist.-Transportation	Peter Walentisch
01	6101/6103	W-JCC Public Schools	Philip Serra
01	7101	Recreation Administration	Lori Rierson
01	7102	Waller Mill Park	Lori Rierson
01	7104	Recreation Programs	Lori Rierson
01	7108	Cemetery	Daniel Clayton
01	7302	Library - Contributions	Philip Serra
01	8101	Planning	Reed Nester
01	8102	Contrib. to Other Agencies	Philip Serra
01	8202	Soil & Water Conservation	Daniel Clayton

Fund Number	Dept. Number	Department	Responsibility
Sales Tax Fund:			
04	0001	Capital Improvements Projects	Jackson C. Tuttle
Utility Fund:			
10	1900	Administration	Daniel Clayton
10	1910	Filter Plant	Daniel Clayton
10	1920	Water System	Daniel Clayton
10	1940	Sewage System	Daniel Clayton
10	1970	Debt Service	Daniel Clayton
10	1985	Purchased Services	Daniel Clayton
10	1990	Reserve-Utility CIP	Daniel Clayton

REVENUE SOURCES AND TRENDS

GENERAL PROPERTY TAXES

General Property Taxes account for approximately 38% of the City's general fund operating revenues. These taxes are derived from annual assessment of real estate and tangible personal property located in the City. The City Assessor appraises real estate property annually. This category includes property tax collections for current and delinquent years. Also included in this category are collections for Public Service Corporations, property appraised by the State Corporation Commission, and cover real, personal property, and machinery & tools. Revenues received for property tax on mobile homes, boats, and motorcycles are also included in this revenue category.

Real Property Taxes

By state law, all real property taxes must be assessed each year at 100% of fair market value. The assessments are made on a fiscal year basis and must be complete and mailed to property owners by June 30th for the next fiscal year. Taxes are then due on Dec 1, and June 1 of that fiscal year. The current tax rate (FY 2013) is $.57 *per $100 of assessed value*. The City's real estate tax rate history is shown in the following tabulation:

Real Estate Property Tax Rates *(per $100 assessed valuation)*	
Fiscal Year 1987	$.52
Fiscal Year 1988	.51
Fiscal Year 1989	.50
Fiscal Year 1990	.52
Fiscal Years 1991-2012	.54

Real property taxes generated by other selected Virginia localities for the fiscal year ended June 30, 2011 are as follows[1]:

Locality	Tax Rate / $100	Real Property Tax Revenues FY 2011	% Change Over FY 2010	% of Total Local Revenues	Tax Rate vs. Wmsbg.	Per Capita Revenue
James City County	$.77	$87,232,176	2.1%	59.1%	+43%	$1,302
York County	$.658	$60,890,460	4.1%	50.9%	+22%	$930
Winchester	$.86	$24,640,903	2.8%	38.2%	+59%	$940
Hampton	$1.04	$123,145,607	.8%	45.0%	+93%	$896
Newport News	$1.10	$170,348,424	-.6%	45.4%	+104%	$943
Williamsburg	$.54	$9,850,627	-3.2%	30.1%	--	$700

[1] Commonwealth of Virginia – 2011 Comparative Report of Local Government Revenues and Expenditures

Real property tax revenues received during the past ten fiscal years are shown below[2]:

Fiscal Year	Real Property Tax Revenue	% Change
2003	5,523,130	11.3%
2004	6,158,084	11.5%
2005	6,526,520	5.9%
2006	7,333,851	12.4%
2007	8,476,536	15.6%
2008	9,737,885	14.9%
2009	10,136,979	4.1%
2010	10,178,109	.4%
2011	9,850,627	-3.2%
2012	9,379,288	-4.8%

Real estate taxes are generated based on the annually reassessed value of property. Taxable real estate property values for the last ten fiscal years are as follows:

Fiscal Year	Taxable Real Estate Property Values	% Change
2003	995,635,300	9.58%
2004	1,117,426,100	12.23%
2005	1,202,692,600	7.63%
2006	1,338,705,000	11.31%
2007	1,547,651,600	15.61%
2008	1,803,239,200	16.51%
2009	1,895,456,000	5.11%
2010	1,892,571,800	-.1%
2011	1,827,509,200	-3.4%
2012	1,736,157,600	-5.0%

For each 1¢ of the City's tax rate, approximately $173,616 is generated annually, based on the fiscal year 2012 land book values. New construction each year tends to skew increases in total property valuations shown above from year to year.

[2] City of Williamsburg's Comprehensive Annual Financial Reports-amounts include prior years' delinquent real estate tax receipts.

Personal Property Taxes

Tangible personal property is classified into two categories for valuation purposes, personal and business property. Cars, trucks, boats, trailers, etc., comprise personal property, and furniture, fixtures, and machinery account for business property. Property is assessed each January 1st, and taxes are due on December 1st, of the same year. The rate of assessment for motor vehicles is determined by the NADA or "Blue Book" average loan value. Furniture, machinery, etc., is assessed at 30% of original cost. The City does not prorate for partial year occupancy. The tax rate is $3.50/$100 of assessed value. Personal property taxes generated by select Virginia localities for the fiscal year ended June 30, 2011 are as follows[3]:

Locality	Tax Rate / $100	Personal Property Tax Revenues*	% Change Over FY 2008	% of Total Local Revenues	Per Capita Revenue
James City County	$4.00	$20,645,612	2.8%	14.0%	$308
York County	$4.00	$15,073,988	5.1%	12.6%	$230
Winchester	$4.50	$9,569,893	-.7%	14.8%	$365
Hampton	$4.25	$21,789,338	3.7%	8.0%	$159
Newport News	$4.25	$50,626,043	1.9%	13.5%	$280
Williamsburg	$3.50	$1,861,632	2.4%	5.7%	$132

**Includes Machinery & Tools and excludes State reimbursement for Personal Property Tax Relief Act.*

Personal Property tax revenues received during the past ten fiscal years are shown below[4]:

Fiscal Year	Personal	Business*	Total Amount	% Change
2003	1,019,000	1,279,076	2,298,076	2.2%
2004	1,076,523	1,254,363	2,330,886	1.4%
2005	1,056,463	1,259,291	2,315,754	-.6%
2006	1,229,677	1,143,727	2,373,404	2.5%
2007	1,292,157	1,130,964	2,423,121	2.1%
2008	1,326,707	1,210,744	2,537,451	4.7%
2009	1,409,945	1,307,209	2,717,154	7.1%
2010	1,315,193	1,276,328	2,591,521	-4.6%
2011	1,212,702	1,330,793	2,543,495	-1.8%
2012	1,257,024	1,304,252	2,561,276	.7%

**Business personal property tax receipts include autos, machinery, & tools*

[3] Commonwealth of Virginia – 2011 Comparative Report of Local Government Revenues and Expenditures.

[4] City of Williamsburg's Comprehensive Annual Financial Reports-amounts include prior years' delinquent personal property tax receipts, and State share of personal property tax reimbursement.

Public Service Corporations

Tax revenues are generated by public service corporations based on annual assessments of property, both real and personal, by the State Corporation Commission. Public service corporations are those providing services such as water, heat, light and power, telecommunications, and railroads within local government boundaries. Property assessments for the last ten fiscal years, along with the total revenue receipts for public service corporations are provided as follows:

Fiscal Year	Real Estate Assessments	Personal Property Assessments	Total Public Service Corporation Revenue
2003	49,990,963	340,727	282,265
2004	53,151,294	0	287,017
2005	55,531,820	0	316,177
2006	52,041,889	0	281,026
2007	51,334,159	21,358	277,952
2008	52,220,912	13,527	282,466
2009	51,598,088	14,870	279,150
2010	57,063,079	12,804	308,589
2011	58,838,333	567	318,294
2012	60,096,469	3,450	316,061

In fiscal year 2003, the city received tax on vehicles for 2002 tax year from a large public service corporate taxpayer.

Penalties and Interest

Personal property and first half fiscal year real estate taxes are due December 1st each year. Second half real estate taxes are due June 1st. Penalties are charged on all property tax accounts if not paid by these due dates. Penalty charges for delinquent property taxes are as follows:

Amount of Taxes	Personal Property	Real Estate
Up to $10	Penalty is same as tax	Penalty is 10%
$10.01 - $100	Penalty is $10	Penalty is 10%
$100.01 and up	Penalty is 10%	Penalty is 10%

Interest charges begin January 1st for delinquent first half real estate and personal property taxes, and July 1st for second half taxes. Interest is computed monthly, with an annual percentage rate of 10% as provided for in the Williamsburg City Code.

Penalty and interest revenues over the past ten fiscal years are shown in the following table:

Fiscal Year	Penalties	Interest	Total
2003	68,639	35,236	103,875
2004	71,508	18,461	89,969
2005	63,900	15,386	79,286
2006	34,307	13,673	47,980
2007	32,017	20,274	52,291
2008	38,024	19,094	57,118
2009	40,637	20,696	61,333
2010	34,866	15,825	61,333
2011	73,693	30,581	104,274
2012	66,082	28,950	95,032

OTHER LOCAL TAXES

This category of local revenues differs from general property taxes in that they are not billed by the City [except in the case of business licenses]. They are dependent on business volume, and most are *self-imposed* [businesses report sales activity directly to the City, and charges are based on these reported figures]. Business activity is subject to verification by the Senior Tax Analyst.

Local Sales and Use Taxes

Local sales and use taxes are based on business activity in the City reported to the Commonwealth of Virginia by all businesses that are required to charge State sales tax of 5%. The taxes are collected and submitted to the Virginia Department of Taxation on a monthly basis and one percent of these proceeds are then returned to the City directly from the State. As a matter of policy, the City has designated these revenues to pay for its ongoing capital improvement program. Revenues received from the Commonwealth of Virginia for sales taxes over the last ten fiscal years are as follows:

Fiscal Year	1% Sales Tax Receipts	% Change
2003	3,781,232	-13.44%
2004	4,210,450	11.35%
2005	4,219,603	.22%
2006	4,303,203	1.99%
2007	4,867,792	13.12%
2008	4,562,028	-6.28%
2009	3,844,275	-15.73%
2010	3,885,065	1.06%
2011	3,963,454	2.02%
2012	4,161,131	5.00%

Consumer Utility Taxes

Use taxes are collected by public utility companies and remitted to the City on a monthly basis. City Council approves the rates charged annually. Telecommunications sales taxes since FY 2007 are 5% for all Virginia localities. The following table highlights the purpose and rates charged by these utility companies in effect during fiscal year 2012:

Current City Charges			Maximum-State Code			
Type	Residential Rate	Commercial Rate	Res. Max Per month	Comm-Industrial Max/month	Residential Maximum Allowable Charge/month	Comm/Ind. Maximum Allowable Charge/month
Electricity	$.70/ month Plus .007468 per kw hours	$1.15/month Plus .006947 per kw hours	$1.00	$20.00	20% up to $15=$3	20% up to $200=$40
Gas	$.70/month Plus .014 per CCF	$1.15/month Plus.0243 per CCF	$1.00	$20.00	20% up to $15=$3	20% up to $200=$40
Propane	N/A	N/A	N/A	N/A	Same as above	Same as above
Telephone	5% per month	5% per month	No limit	No limit	No limit	No limit
Wireless	5% per month	5% per month	No limit	No limit	No limit	No limit
Telephone – E-911	$.75/month	$.75/month	$.75/month	$.75/month	$.75/month	$.75/month

The Commonwealth of Virginia deregulated gas and electric utilities in 2001. Since then local utility taxes for those industries are designed to be revenue neutral to localities. Beginning July 1, 2003, the City of Williamsburg began imposing a tax on wireless communications. Total receipts collected over the last ten fiscal years are as follows:

Fiscal Year	Electric	Telephone	Natural Gas	E-911*	Wireless	Commun. Sales Taxes	Total Collections
2003	195,418	199,374	55,082	216,106	0	0	665,980
2004	180,296	170,339	57,982	236,670	139,415	0	784,702
2005	181,451	198,580	59,930	263,202	258,868	0	962,031
2006	200,166	191,027	60,331	245,767	189,097	0	886,388
2007	201,075	83,671	62,243	112,628	89,231	353,702	902,550
2008	200,307	0	82,563	0	0	824,920	1,107,790
2009	201,825	0	89,224	0	0	749,461	1,040,510
2010	204,672	0	90,122	0	0	752,584	1,047,378
2011	203,571	0	97,389	0	0	748,840	1,049,809
2012	201,177	0	94,611	0	0	733,624	1,029,412

*Effective July 2, 2001, E-911 rate was increased to $2.00 but mid-year FY 2007 (beginning January 1, 2007), all E-911, telephone, and wireless revenues are included as communications sales taxes under State legislation.

Business License Taxes (BPOL)

All businesses in the City must obtain a business license to operate. The Commissioner of the Revenue sends business license applications in late December each year. Forms provided include prior year information [name, address, type of business conducted, gross receipts, etc.] and it is the responsibility of licensees to confirm or change information. The applications must be returned to the Commissioner by February 15th. The charges for business licenses are based on gross receipt figures provided on the application. The due date for payment of business licenses is March 1st each year, with a 10% penalty beginning March 2nd, and interest accruing at 10% annual percentage rate.

A detailed list of rates is provided for information purposes.

Trade/Type	Fee [based on gross receipts]	Minimum Fee
Business or Personal Service	$.36/$100	$30 up to $8,200
Contractor	$.16/$100	$30 up to $18,000
Fortune Teller	$1,000 flat fee	Flat license fee
Itinerant Merchant or Peddler License	$500 flat fee	Flat license fee
Professional Service	$.58/$100	$30 up to $5,000
Retail Merchant	$.20/$100	$30 up to $15,000
Wholesale Merchant	$.05/$100	$30 up to $60,000
Restaurant (seating 50-100)	$200	Flat license fee
Restaurant (seating 101-150)	$350	Flat license fee
Restaurant (seating 151-up)	$500	Flat license fee
Bed & Breakfast – Mixed Beverage	$40	Flat license fee
On/Off Sale of Beer-Wine	$150	Flat license fee
On/Off Premises Sale of Beer	$100	Flat license fee
On Premises Sale of Beer & Wine	$150	Flat license fee
On Premises Sale of Beer	$100	Flat license fee
Off Premises Sale of Beer & Wine	$150	Flat license fee
Off Premises Sale of Beer	$100	Flat license fee

Business Licenses receipts over the last ten fiscal years are as follows:

Fiscal Year	Business License Receipts	% Change
2003	1,641,721	1.17%
2004	1,628,458	-.81%
2005	1,749,413	7.43%
2006	1,789,386	2.28%
2007	1,593,478	-10.95%
2008	1,754,093	10.08%
2009	1,595,535	-9.04%
2010	1,571,483	-1.51%
2011	1,497,159	-4.73%
2012	1,598,958	6.80%

Utility License Fees

The Code of Virginia, § 58.1-37 governs the licensing and regulation of cable television in the City. Gas and electric utilities using the city streets and right-of-ways to conduct business are classified here also, with consumption taxes set by state code. The Code of Virginia § 58.1-2904 imposes consumption taxes on consumers of natural gas in the City, and the Code of Virginia § 58.1-2900 covers consumption taxes on electricity in the City. These taxes are separate from consumer utility taxes charged monthly. The City's current agreement with Cox Cable was renegotiated in May, 2011 for 10 years.

Activity	Fee
Cable TV	5% of gross receipts
Telephone	$.50/$100 gross receipts
Gas	$.004/CCF first 500CCf per month
Electric	Under 2,500kWh = $.00155/kWh/month 2,500 – 50,00 kWh = $.00099/kWh/month over 50,000 kWh = $.00075/kWh/month
Taxi & Bus Services	$75 flat fee plus $60 per cab owned

Utility License fees collected over the past ten years are shown below:

Fiscal Year	Cable TV *	Gas & Electric	Telephone	Other	Total Utility License Fees
2003	112,058	66,571	22,117	1,614	202,360
2004	129,335	59,675	34,509	2,197	225,716
2005	141,092	58,910	33,094	2,100	235,196
2006	151,111	60,465	35,986	3,200	250,762
2007	79,168	55,818	33,860	2,900	171,746
2008	0	62,290	37,343	3,200	102,833
2009	0	64,035	40,685	3,300	108,020
2010	0	64,905	52,843	3,500	121,248
2011	0	67,753	40,838	2,430	111,021
2012	0	60,858	40,183	2,530	103,571

* Beginning January 1, 2007, cable franchise fees are included in the Communication Sales Tax program

Bank Stock Taxes

Every incorporated bank, banking association or trust company organized by or under the authority of the laws of the Commonwealth are responsible for filing bank franchise taxes[5]. A specific state tax form is prepared annually for banks, and filed with the Commonwealth of Virginia. The tax is essentially 8/10's of 1% of a bank's total equity capital (including reserves for losses) less real estate and personal property holdings which are taxed by Virginia localities. Banks submit the portion of its total bank stock taxes to local governments based on the percentage of banking operations within each locality. Bank stock tax collections over the past ten years are shown below:

Fiscal Year	Bank Stock Receipts	% Change
2003	140,880	-25.63%
2004	112,958	-19.82%
2005	118,772	5.15%
2006	168,696	42.03%
2007	172,298	2.14%
2008	156,853	-8.96%
2009	128,755	-17.91%
2010	167,652	30.21%
2011	202,189	20.60%
2012	192,536	-4.78%

[5] Commonwealth of Virginia, Dept of Taxation, Virginia Bank Franchise Tax, 1997 Forms

Recordation Taxes

State law gives City Council the power to impose recordation taxes upon the first recordation of each taxable instrument recorded in the City. Taxable instruments generally consist of deeds, deeds of trust, and marriage licenses. The rate charged is $.15 on every $100 or fraction thereof of the consideration of the deed or the actual value of the property conveyed, whichever is greater[6]. For deed recordation in excess of $10 million value, a sliding scale is used. The Clerk of the Circuit Court is responsible for collecting and remitting these fees monthly to the City. In addition to these fees, a local tax is imposed (equal to up to 1/3 of the state recordation tax) and submitted to the City. The City has charged this maximum fee for many years. A grantor's tax is also collected by the Clerk of the Circuit Court, and submitted to the State for quarterly distribution. This tax is classified under the Non-Categorical Aid section of this report.

Local recordation taxes collected over the past ten fiscal years are as follows:

Fiscal Year	Recordation Fees	% Change
2003	131,173	20.2%
2004	196,203	49.6%
2005	266,594	35.9%
2006	387,953	45.5%
2007	342,137	-11.8%
2008	326,508	-4.6%
2009	170,417	-47.8%
2010	136,891	-19.7%
2011	141,452	3.3%
2012	185,661	31.3%

Cigarette Taxes

The City of Williamsburg began imposing a cigarette tax of 25¢ per pack on July 1, 2003 and the current rate for FY 2013 is 30¢. The timing of vendor stamp replenishment is unpredictable each year. The total collected for fiscal years 2004 thru 2012 are:

Fiscal Year	Cigarette Taxes	% Change
2004	305,729	--
2005	209,340	-31.5%
2006	184,080	-12.1%
2007	172,872	-6.1%
2008	180,701	4.5%
2009	144,534	-20.0%
2010	158,460	9.6%
2011	148,032	-6.6%
2012	147,870	-0.1%

[6] Code of Virginia §581-801.

Hotel & Motel Room Taxes

The City levies a transient occupancy tax on hotels, motels, bed and breakfasts, and other facilities offering guest rooms at a rate of 5%. Businesses collect this tax and submit it to the City by the 20th of the following month. Room tax collections over the last ten fiscal years are:

Fiscal Year	Room Tax Collections	% Change
2003	3,974,894	-3.38%
2004	3,996,782	.55%
2005	3,695,937	-7.53%
2006	3,787,611	2.48%
2007	4,350,871	14.88%
2008	4,447,662	2.22%
2009	3,574,810	-19.62%
2010	3,248,789	-9.12%
2011	3,384,922	4.19%
2012	3,396,446	0.03%.

Restaurant / Food Taxes

The Code of Virginia allows the City to impose this excise tax on all food and beverages sold in the City as a meal. City Code defines "food & beverages" as all food, beverages or both, including alcoholic beverages, which are meant for refreshment or nourishment value, purchased in or from a restaurant, whether prepared in such restaurant or not, and whether consumed on the premises or not.[7] Restaurant Food tax rate is 5%. Meal tax collections over the last ten fiscal years are:

Fiscal Year	Meal Tax Collections	% Change
2003	5,244,106	-1.41%
2004	5,393,776	2.85%
2005	5,367,745	-.48%
2006	5,600,162	4.33%
2007	5,851,680	9.68%
2008	6,005,227	2.62%
2009	5,522,541	-8.04%
2010	5,607,318	1.54%
2011	5,989,446	6.81%
2012	6,277,434	4.81%

[7] Williamsburg City Code, Section 18.271.

The City's adopted fiscal year FY 2013 operating budget estimates room & meal tax revenues to be $9,800,000, or 30.3% of the total operating budget. Rates charged by nearby Virginia localities, and the percentage of budgeted FY 2013 receipts to total operating budgets, are presented below:

Locality	Room Tax Rate	% of FY 2013 Budget	Meal Tax Rate	% of FY 2013 Budget	Total % of Budget
York County*	5%	2.5%	4%	4.1%	6.6%
James City County*	5%	1.2%	4%	3.6%	4.8%
Virginia Beach*	8%	1.5%	5.5%	3.1%	4.6%
Hampton	8%	.7%	6.5%	4.2%	4.9%
Newport News	7.5%	.7%	6.5%	4.9%	5.6%
Norfolk	8%	.8%	6.5%	3.2%	4.0%
Williamsburg*	5%	10.7%	5%	19.6%	30.3%

**In addition to room taxes, the City of Williamsburg, James City County and York County collect a $2.00 per night per room tax, which commenced on July 1, 2004 per Code of Virginia, section 58.1-3823C. The revenues generated are designated and expended solely for advertising the Historic Triangle Area. Receipts are sent to the Williamsburg Area Destination Marketing Committee each month. In addition, Virginia Beach and Norfolk charge a flat rate tax of $1 per night, per room.*

Permits, Privilege Fees and Regulatory Licenses

The City uses the Virginia Uniform Statewide Building Code (USBC), which covers new construction, renovation, demolition, plumbing, gas, mechanical, electrical, fire protection system installations and asbestos removal. The category's major components consist of building, electrical, plumbing, and mechanical permits.

A ten-year history of permit revenues follows:

Fiscal Year	Building	Electrical	Plumbing	Mechanical	Other*	Total
2003	95,522	25,860	26,923	27,782	36,531	212,618
2004	119,376	42,548	40,780	35,675	67,383	305,762
2005	100,048	39,543	29,755	29,711	57,605	256,662
2006	99,860	28,580	21,025	23,568	102,708	275,741
2007	81,102	19,362	22,908	14,016	56,891	194,279
2008	141,096	52,036	51,462	44,506	78,220	367,320
2009	62,170	21,653	19,819	19,061	74,767	197,470
2010	46,741	14,447	14,033	17,601	68,642	161,464
2011	45,546	16,355	14,116	15,303	62,788	154,108
2012	57,917	19,966	16,949	18,232	68,742	181,806

**Other includes dog licenses, parking, zoning, right-of-way, raffle, rental inspections, gas and fire prevention permits.*

Fines and Forfeitures

This revenue category is used to account for court and parking fines. The Court system has guidelines for setting case-related fines, while City Code sets the rates for parking fines. The Clerk of the Circuit Court collects court fines and submits receipts to the City monthly, while parking fines are paid directly to the Department of Finance. Effective January 1, 2004, the City implemented a graduated parking fine structure. During a 60-day period, which begins with the first overtime parking violation, fines will graduate as follows: 1st violation is $10.00, 2nd violation is $30.00 and the 3rd or more is $50.00. Revenue collections for fines and forfeitures over the last ten fiscal years are as follows:

Fiscal Year	Court Fines	Parking Fines	Total
2003	177,729	95,855	273,584
2004	164,346	90,360	254,706
2005	147,580	86,577	234,157
2006	142,927	86,852	229,779
2007	157,756	123,856	281,612
2008	143,836	97,484	241,320
2009	147,173	86,089	233,262
2010	108,744	93,743	202,487
2011	108,422	113,345	221,767
2012	153,107	106,201	259,308

Revenue from Use of Money and Property

This revenue classification includes interest earnings on surplus funds, rental income from City-owned properties, and sale of surplus vehicles and equipment. Interest earnings reported here include only the General Fund, as Utility Fund revenues are highlighted in the next section, Budget Summaries. Revenue collections from use of money and property over the last ten fiscal years are presented below:

Fiscal Year	Interest Earnings	Rental Income	Sale of Surplus	Total
2003	509,695	213,618	31,660	754,973
2004	154,762	285,957	0	440,719
2005	464,761	378,192	0	842,953
2006	931,410	414,625	36,653	1,382,688
2007	1,600,447	522,010	33,368	2,155,825
2008	1,209,815	531,537	24,433	1,765,785
2009	457,041	464,813	8,175	930,029
2010	236,316	469,207	25,319	730,842
2011	87,800	505,752	30,825	624,377
2012	125,429	507,083	15,373	647,885

Rental income includes various rental properties. Specific charges as of January 1, 2013 are as follows:

Category	Location/Purpose	Monthly Rent
Municipal Center	U.S. Post Office-Parking Lot	$1,202
3 City-owned houses	Longhill Rd. & Waller Mill Rd.	$1,288
Transportation Center	Rental Car	$1,000
Transportation Center	Triangle Taxi	$400
Transportation Center	Williamsburg Area Transport	$6,250
Transportation Center	Hampton Roads Transit	$60
Transportation Center	Amtrak	$2,860
City Square	Parking & Amenities for Lots 1,2, &3	$302.52 each plus $60.51 per parking space

The Community Building user fees are included in rental income. The base rate for a weekday is $150/3 hour minimum and $300 for the weekend. The City completed the construction of the Prince George Parking Garage (PGPG) and opened for operation in 2004. A breakdown of rental income from remaining properties over the last ten fiscal years is presented below:

Fiscal Year	Comm Bldg	City Square	Longhill Prop	Muni Center	Stryker Bldg	Trans Center	Gen. Prop	Parking Garage	Total
2003	35,000	39,460	7,478	14,374	4,250	45,972	67,084	0	213,618
2004	32,206	36,908	7,395	14,466	3,400	50,386	118,660	22,536	285,957
2005	39,922	38,016	8,610	15,650	6,950	50,104	71,947	146,993	378,192
2006	38,100	38,418	7,095	15,600	8,050	54,330	48,326	204,706	414,625
2007	41,075	41,069	7,600	15,600	8,930	120,720	54,556	232,460	522,010
2008	50,575	40,341	9,150	15,600	6,960	123,061	46,595	239,255	531,537
2009	37,284	43,988	10,456	15,550	7,160	123,273	17,802	209,300	464,813
2010	40,255	44,071	8,946	13,332	6,050	125,203	18,858	212,492	469,207
2011	46,641	43,340	9,456	13,732	3,770	119,720	19,185	248,370	504,214
2012	39,915	37,788	14,456	14,144	9,260	124,359	3,733	263,428	507,083

Charges for Services

The City uses this revenue classification to account for various revenue sources requiring charges. Minor amounts are included under Sheriff's fees and Commonwealth Attorney's fees, of which the City has no control over. Also included are charges for maintenance of highways, streets, and sidewalks, which is used for billing special mowing or trash pickup and are minimal in amount.

Charges for Planning & Community Development include minor amounts for maps and surveys, with the largest dollars attributable to sales of Cedar Grove Cemetery lots and grave openings. The largest item under this category is Charges for Parks & Recreation. City Code authorizes the Recreation Department to set and collect charges for programs and activities for use of its facilities and services.

Charges for Services collected over the past ten years are shown below:

Fiscal Year	Sheriff's Fees	Commonwealth Attorney's Fees	Parks & Recreation	Planning & Comm. Dev.	Total
2003	1,366	534	297,674	45,774	345,348
2004	1,366	414	270,705	45,360	317,845
2005	1,366	412	316,991	46,257	365,026
2006	1,366	394	302,835	56,566	361,161
2007	1,366	242	288,754	36,073	326,435
2008	1,378	160	298,453	43,750	343,741
2009	1,331	138	317,573	28,698	347,740
2010	1,460	266	350,497	37,881	390,104
2011	1,414	805	390,220	43,742	436,181
2012	1,307	392	401,398	42,702	445,799

Recreation fees for the last ten fiscal years are highlighted in detail below:

Fiscal Year	Pool Fees	Tennis Fees	Waller Mill Park	Vending Machines	Classes	Athletics	Fishing Licenses	Misc.	Total
2003	6,225	11,588	40,608	7,342	64,953	141,987	7,028	17,943	297,674
2004	6,342	10,352	44,111	4,153	49,769	133,219	4,901	17,858	270,705
2005	5,379	11,959	51,361	3,844	42,804	168,737	5,075	27,832	316,991
2006	5,161	8,551	55,701	3,298	32,878	160,908	0	36,338	302,835
2007	6,559	14,674	54,664	2,697	25,306	146,961	0	37,893	288,754
2008	6,641	19,595	62,481	1,567	22,326	146,948	0	38,895	298,453
2009	6,083	18,900	73,909	584	15,742	157,829	0	44,526	317,573
2010	7,989	27,891	79,938	356	15,022	157,526	0	61,775	350,497
2011	5,451	32,482	106,180	409	17,444	164,883	0	63,371	390,220
2012	6,154	38,925	103,165	388	19,128	163,185	0	70,453	401,398

Cemetery lot sales and grave opening fees over the last ten years are as follows:

Fiscal Year	Cemetery Lot Sales	Grave Openings
2003	20,167	23,275
2004	19,526	23,400
2005	22,450	21,675
2006	27,400	19,550
2007	18,700	12,250
2008	16,843	18,250
2009	12,383	14,450
2010	15,200	18,050
2011	22,520	14,950
2012	15,680	20,250

Emergency Medical Transport - As of July 1, 2005, the City began a program of billing health insurance providers for emergency medical transportation services. Receipts to date are as follows:

Fiscal Year	EMS Fees
2006	180,024
2007	341,472
2008	353,613
2009	411,430
2010	396,546
2011	409,588
2012	463,534

REVENUE FROM THE COMMONWEALTH

Monies received from the Commonwealth of Virginia are classified as either Non-categorical or Categorical aid. Non-categorical revenues are received quarterly according to State code, are not billed or itemized by the City or any constitutional officer, and are not designated to be used for any specific purpose. These are direct-deposited in the General Fund and used to pay for overall operations. Categorical aid must be spent on specific purposes. In the case of constitutional officers, expenditures are itemized and sent to the Commonwealth for reimbursement, based on various formulas provided for by state code.

Non-categorical Aid

1. ABC Profits - Total net profits for ABC sales for the state are determined by the Department of Alcoholic Beverage Control, and reported to the Department of Accounts quarterly for distribution to localities. The funding formula for ABC profits is: Locality population (based on latest census) ÷ total state population X net profits.

2. Wine Taxes - 40¢/ liter wine tax is charged on all wine sold in Virginia. Taxes are remitted to the Department of Taxation, and 44% of the tax is re-distributed to localities based on the share of each locality's respective population.

3. Rolling Stock Taxes - The State Corporation Commission determines the assessed value of "Certified Motor Vehicle Carriers" [primarily bus companies] and assesses a property tax at the rate of $1 per $100 value. These revenues are distributed quarterly to the localities based on the miles the vehicles travel throughout the localities [based on reports submitted from the carriers].

4. Rental Car Taxes - Payments received from the Commonwealth are based on rental car taxes collected by rental companies within each jurisdiction. A 4% rental car tax is required to be assessed on all rental vehicles (prior to July, 1997 the tax applied only to rented passenger cars). Rental companies submit the taxes monthly to DMV with a report by locality. The Commonwealth distributes these funds quarterly to localities.

5. Grantor's Tax - The Clerk of the Circuit Court collects additional recording fees for this purpose, details monthly activity, and deposits these receipts in a State Account. Activity is separated at the courthouse for deeds relating to Williamsburg or James City County. Funds are distributed quarterly by the Commonwealth, from a $10 million fund [$40 million per year] to localities based on their share of overall grantor tax collections in the Commonwealth.

Non-Categorical Aid received over the last ten fiscal years is as follows:

Fiscal Year	ABC Profits	Wines Taxes	Rolling Stock Taxes	Rental Car Taxes	Grantor's Taxes
2003	14,518	13,442	6,907	12,057	48,940
2004	18,297	11,342	6,773	8,138	61,944
2005	7,035	7,373	6,906	5,737	49,980
2006	7,035	7,373	6,785	11,528	65,619
2007	7,034	7,373	5,370	18,510	65,597
2008	7,034	7,373	7,883	24,777	78,970
2009	0	0	8,940	15,899	55,459
2010	0	0	2,900	16,154	48,165
2011	0	0	9,046	10,604	49,845
2012	0	0	8,408	17,423	54,547

Categorical Aid

1. Shared Expenses - Constitutional offices included as City departments/operations with reimbursements provided (in-part) by the Commonwealth of Virginia.

    a. Sheriff - This is a joint activity shared with James City County. The state refunds approximately 100% of state-approved salaries and operating costs of this department. However, since the City now is part of the Virginia Peninsula Regional Jail Authority, the Sheriff now provides only courtroom security and prisoner transfer activities. Jail staffing at the Courthouse has been significantly reduced, as many former employees now work for the Authority. Salary supplements are not reimbursed by the State.

    b. Commissioner of the Revenue - State code provides for reimbursements to the City at 50% of salaries, fringe benefits and a minor portion of operating expenses. Any constitutional officer can make special requests for payment from the Compensation Board for additional consideration. For the City's Comprehensive Annual Financial Report dated June 30, 2012 total reimbursements were 35.2% of expenditures.

    c. Treasurer - This is also a joint activity shared with James City County. The state reimburses the City 2/3 of salary, fringe benefits, and operating costs for the Deputy Treasurer, whose office is in the Municipal Building. The City, in turn, bills James City County 25% of the non-reimbursed amount annually. In the City's Comprehensive Annual Financial Report, only the State reimbursed monies are classified as Categorical Aid. Reimbursements received from James City County are classified as credits to the expenditures in the Treasurer Department 1213.

    d. Medical Examiner - Reimbursed at $30 per examination.

    e. Registrar/Electoral Board - For FY 2012, salaries were reimbursed by the State at 70.07% for the Registrar and 84.49% for the Electoral Board members. No reimbursements are made for fringe benefits or operating expenditures. The Department of Finance files for reimbursement to the State Electoral Board annually.

2. Welfare - Pertaining to the City's general fund, only minor amounts of reimbursements are accounted for here. All of the City's Human Services programs are accounted for as a special revenue fund and is included in the City's Comprehensive Annual Financial Report in the Virginia Public Assistance Fund.

3. Education - State Sales Tax for Education -The Governor distributes 1% of statewide sales tax receipts to every school district based on state census figures provided for school-age population. This is adjusted with each triennial census performed by the joint school system and verified by the localities.

4. 599 Funds - Each locality in the Commonwealth is eligible to receive a percentage of the total amount to be distributed equal to the percentage of the total adjusted crime index attributable to each locality as determined by the Department of Criminal

Justice Services. The City must notify the Department prior to July 1 each year that its law enforcement personnel have complied with minimum training standards as provided for by State Code. These distributions are made quarterly.

5. Other Categorical Aid - See the next section for a detail description.

Categorical Aid received over the last ten fiscal years is as follows:

Fiscal Year	Comm. of Rev.	Treasurer	Medical Examiner	Registrar/ Electoral Bd.	599 Funds	State Sales Tax
2003	69,944	19,281	210	37,647	305,013	482,361
2004	69,689	18,983	270	36,985	304,172	559,110
2005	71,946	19,556	450	44,049	340,364	657,483
2006	77,082	20,316	570	45,445	366,764	696,305
2007	80,308	21,158	90	47,355	441,820	707,580
2008	84,230	22,677	0	52,529	443,843	717,848
2009	85,464	22,475	0	48,245	427,158	698,356
2010	83,733	18,024	0	43,044	391,496	796,087
2011	69,878	17,333	0	38,385	386,896	827,078
2012	69,359	16,668	0	40,468	373,312	845,143

Other Categorical Aid

Other aid received from the Commonwealth and designated for specific use includes:

1. Arts Commission - Grant funds are applied for by the City and James City County to the Commonwealth for the Local Government Challenge Grant Program. Funds are received directly by each locality. James City County reimburses the City for the State portion, and also an additional amount each year as provided for during the annual budget process. Since Fiscal Year 1998 *each* locality has received the $5,000 state maximum allowed under this grant.

2. Street and Highway Maintenance - The City is reimbursed quarterly by the Commonwealth according to lane miles of streets within its boundaries. For FY 2013 reimbursements for principal/minor arterial roads are $18,157 per lane mile, while collector/local streets are at a rate of $10,661 per lane mile. Lane miles used to calculate reimbursement change only when additional roads are built in the City. Total revenue for FY 2013 will be $1,535,285 based on peak hour moving lane miles of state arterial roads in the City of 39.85 miles, and local streets of 76.14 lane miles. Payment rates change periodically, and are at the discretion of the Commonwealth of Virginia.

3. Emergency Services - Each year funds are received for Radiological Emergency Preparedness. These funds support the activities of state agencies and certain local governments in establishing, maintaining, and operating emergency plans, programs and capabilities to deal with nuclear accidents[8]. Annual training exercises are performed, within program guidelines, and are coordinated throughout the geographic area with other local governments and Dominion Power. Amounts received each year are based on the projected annual cost of administering the state and local government programs for the power stations.

4. Fire Programs - This is a special appropriation to localities to be used for fire service training, training facilities, and fire-fighting equipment or vehicles. Localities must provide detailed expenditure reports annually to qualify for these funds.

5. EMS Funds- Four for Life - State Code provides for an additional $4 per year to be charged and collected when registrations for pickups, panel trucks, and motor vehicle are made at the Department of Motor Vehicles. These monies are paid into the State treasury to be used for emergency medical service purposes. Twenty-six percent of these funds are returned to the localities where the registrations were made. It supports volunteer and paid-personnel training, equipment, and supplies for emergency purposes.

6. Litter Control - The City receives this annual grant from the Department of Waste Management to aid in litter control. Monies are used for litter prevention, elimination and control. The grant must be applied for each year, and an accounting is made each year to verify that funds are spent appropriately. Amounts vary each year depending on available funds and local program requirements.

Other Categorical Aid received over the last ten fiscal years is as follows:

Fiscal Year	Arts Commission	Street Maintenance	Emergency Services	Fire Programs	EMS 4 for Life	Litter Control
2003	69,425	1,082,951	3,920	16,080	5,559	4,784
2004	69,175	1,131,859	35,000	17,902	6,176	4,495
2005	73,150	1,169,565	37,000	23,629	6,742	4,495
2006	73,375	1,229,662	36,087	27,182	11,029	6,568
2007	72,885	1,277,857	75,000	29,102	11,893	5,307
2008	75,070	1,332,230	0	31,628	22,661	6,508
2009	76,350	1,382,944	0	32,650	14,676	6,337
2010	75,390	1,376,050	25,000	37,342	13,915	5,125
2011	65,000	1,426,219	25,000	34,643	15,493	5,910
2012	65,000	1,479,180	25,000	41,955	15,162	5,000

[8] Va of Emergency Services - Funding to State and Local Government Agencies and Supporting Organizations, June, 1992

REVENUE FROM THE FEDERAL GOVERNMENT

The City's Comprehensive Annual Financial Report itemizes Federal receipts on the Schedule of Federal Awards, according to the Catalog of Federal Domestic Assistance catalog numbers. Human Services programs account, by far, for the majority of the City's federal funds. These programs are accounted for in the Public Assistance Fund. For General Fund purposes, only limited sources of federal funding exist. These programs are highlighted:

1. Local Law Enforcement Block Grant **-** The City must apply for these funds each year through the Department of Justice. An interest-bearing checking account is maintained for this grant, and detailed quarterly reports must be filed until the funds are spent. The City received $2,680 for the Byrne Justice Assistance Grant Program for FY 2013.

2. Department of Homeland Security - These funds are federal pass-thru grants administered by the Commonwealth of Virginia. A grant for $19,000 for a fire alarm systme was received during FY 2012. In addition, $9,066 was received for Citizen's Corp Project and the Citizen Emergency Response Team training.

3. Department of Emergency Services - These funds are administered by the Federal Emergency Management Agency (FEMA). The City of Virginia Beach acts as fiscal agent for this program. Funds are received for disaster assistance and hurricane preparedness, and more specifically, are intended to supplement the cost of deploying the City's Emergency Management team in accordance with FEMA requirements during natural disasters. For Fiscal Year 2012, the City received $137, 245 (50%) reimbursement for Hurricane Irene (Aug 2011) and expects the final payment in FY 2013.

POTENTIAL REVENUE SOURCES

State Code Section 58.1-3840 allows cities or towns to charge excise taxes on *admissions***,** which the City does not impose.

EXPENDITURE CLASSIFICATIONS

1000 SALARIES AND WAGES

1001 Salaries
Compensation for all full time employees who hold permanent positions.

1002 Salaries-Overtime
Compensation for overtime and holiday pay for all eligible employees in accordance with the Personnel Manual.

1003 Salaries, Part-time Employees
Compensation for all part time employees (less than 40 hours per week) who are paid on an hourly basis and are not eligible for all employee benefits. (See Personnel Manual)

1005 Salaries-Temporary
Compensation for employees who are working on a temporary basis.
(See Personnel Manual)

1006 Discretionary Leave
Compensation for police, fire, or water plant personnel who must work on stated holidays. (See Personnel Manual)

1008 Traffic Control
Compensation for police department personnel who work extra hours for traffic control purposes.

1009 Off-Duty Policemen
Compensation for police personnel hired by outside establishments after regular working hours. (City is reimbursed by contracting party.)

2000 FRINGE BENEFITS

2001 FICA
Employer's share of Social Security Taxes.

2002 Virginia Retirement System (VRS)
Cost of contributions to Virginia Retirement System for all fulltime employees.
VRS enrollment is mandatory for all full-time employees, and paid as a percentage of base salary.

2004 Dental
Costs for employee dental reimbursement program.

2005 Hospitalization
City's cost for medical benefit package premiums, not including dental.

2006 Group Life Insurance
City's cost for VRS group life insurance policy.

2009 Unemployment Insurance
Costs for unemployment insurance.

2010 Worker's Compensation
Costs for worker's compensation insurance.

2012 Clothing Allowance
Costs associated with purchase of clothing by designated personnel.

2013 Education Allowance
Costs for tuition assistance.

2016 Training
Costs associated with training fire, police, and water plant personnel.

2021 Cleaning Allowance
Costs associated with cleaning of uniforms and clothing.

3000 PROFESSIONAL SERVICES

3001 Professional Health Services
Costs associated with medical services such as physicals for certain employees.

3002 Professional Services-Other
Costs for legal, financial, engineering, and other specialized professional services.

3004 Repair and Maintenance
Costs for services for repair or maintenance of city equipment and structures.

3004- 1 Cars and Trucks
2 Buildings
3 Office Equipment
4 Powered Equipment
5 Street Signs, Markings, and Water Meters
6 Traffic Signals

3005 Service Contracts
Costs for all service contracts except radio.

3006 Printing
Costs associated with the printing of forms, documents, manuals, etc.

3007 Advertising
Costs for classified and legal advertisements.

3008 Laundry and Dry Cleaning
Costs associated with uniform rental.

3009 Purchase of Services
Costs for purchasing of services and supplies from other governmental agencies (do not include joint activities).

3013 Jurors, Commissioners, Witnesses
Costs associated with court trials and legal disputes.

3031 Garbage Contract
Costs for garbage pick-up and disposal.

3032 HRSD
Costs for treatment of raw sewage by Hampton Roads Sanitation District.

3033 Exterminating
Costs for extermination contracts for city-owned buildings.

3099 Detective Funds
Costs associated with police work.

5000 PURCHASE OF GOODS AND SERVICES

5101 Electricity
Costs of electricity (Dominion Power).

5102 Heating Fuel
Purchase of natural gas and heating oil.

5103 Water and Sewer
Costs of water and sewer services.

5201 Postage
Stamps, stamped envelopes, postage meter costs, permit fees, etc.

5203 Telecommunications
Costs incurred for land-line, cellular phone, and pager service.

5204 Radios
Cost of operating city-wide radio systems.

5205 Emergency "911"
Costs of operating emergency lines for the dispatch operation.

5301 Boiler Insurance
Costs of insuring heating plants, generators, and other mechanical equipment.

5302 Fire Insurance
Costs of insuring buildings and contents against fire.

5305 Motor Vehicle Insurance
Costs of insurance for motor vehicles.

5306 Surety Bonds
Costs for surety bonds for certain city personnel.

5307 Public Officials Liability
Costs of insuring certain public officials against suits, etc.

5308 General Liability Insurance
Cost of insuring the city against certain accidents, etc.

5401 Office Supplies
Costs of office supplies such as envelopes, pens, pencils, paper, forms, etc. used in everyday office operations.

5402 Food and Food Service Supplies
Costs of providing miscellaneous food or supplies at Fire Station.

5403 Agricultural Supplies
Costs for care and treatment of plants, lawns, landscaping, including small tools.

5404 Material and Lab Supplies
Costs for purchasing medical and laboratory supplies for appropriate city departments.

5405 Laundry, Housekeeping and Janitorial Supplies
Costs of custodial and housekeeping supplies, including lightbulbs.

5406 Linen Supplies
Costs of linens used in Fire Department.

5407 Repair and Maintenance Supplies
Costs of building material supplies, paint, electrical, and plumbing supplies.

5408 Vehicle and Powered Equipment Supplies
Supplies for cars, trucks, heavy equipment, etc. used by City Shop.

5408- 1 Cars and trucks
2 Tires and tubes
3 Gas and oil for vehicles
4 Powered equipment - light and heavy
5 Sign and street marking supplies
6 Generator fuel

5409 Police Supplies
Costs of items such as guns, ammo, flashlights, etc.

5410 Uniforms and Wearing Apparel
Costs for uniforms, protective clothing, boots, overalls, and other items or working apparel provided to employees.

5411 Books and Subscriptions
Costs for professional periodicals, books, and publications.

5412 Recreation Supplies
Costs for supplies used for Recreation Department programs.

5413 Other Operating Supplies
Costs for chemicals and other supplies not covered in other accounts.

5414 Merchandise for Resale
Costs of vending machine merchandise.

5415 Fire Prevention Materials
Costs of materials used by Fire Department for fire prevention.

5416 Pool Supplies
Costs of supplies for operation of Quarterpath Pool.

5417 Water Meters
Costs of purchasing water meters for the Utility Fund.

5418 Litter Control
Costs associated with litter pickup.

5501 Travel Expense
Mileage reimbursement @ 56.5¢/mile for approved use of private vehicles for job-related travel.

5504 Travel (Conferences and Conventions)
Costs for lodging, transportation, registration fees, and materials. All travel must have prior department head approval.

5602 Colonial Behavioral Health (formerly Colonial Services Board)
Costs of City's contribution to community program.

5604 Contributions to Other Agencies
Donations to outside organizations approved by City Council.

5801 Dues and Memberships

Costs for dues and memberships in professional organizations.

5805 Other
Costs (non-recurring) not budgeted under other accounts.

5838 Principal
Repayment of long term debt principal.

5839 Interest
Interest payments on long term debt.

5899 Joint Activity
Payments to James City County for jointly operated departments and agencies.

7000 FIXED ASSETS

7001 Machinery and equipment
7002 Furniture and fixtures
7003 Communication equipment
7005 Motor vehicles
7007 ADP Equipment
7008 Pedestrian Improvements
7009 Street resurfacing
7010 Building alterations

8000 LEASES AND RENTALS

8001 Lease and Rental of equipment
Cost for temporary rental or lease of equipment
(no lease-purchase agreements).

8002 Lease and Rental of buildings
Costs for rental or lease of office or storage space.

FUNDING RELATIONSHIPS

Agency/Organization List of Other Contributors	Notes
Constitutional Officers (Generally)	Compensation Board. The state pays a portion of salary, benefits, and some operating costs. The City pays salary supplements in some cases, fringe benefits. Operating salaries for these officers are approved by the State..
Commissioner of the Revenue State	The City provides office space for this officer and staff. The State reimburses the City for 50% of salary, fringes (except healthcare) and some operating expenses. The reimbursable portion of the Commissioner's salary is based on the 1980 salary amount divided in half plus any all increases in pay since that date. The State pays 50% of 2 full-time positions allowed based on population. A salary supplement is provided by the City. The State reimburses half the employer cost of VRS (Retirement), FICA, and Group Life insurance. The balance of fringes is paid by the City. The staff participates in all City employee programs (e.g., health insurance, deferred and workers compensation), including the Pay Plan. Legislation may affectively reduce the level of State funding for the Commissioner of the Revenue's operation.
Treasurer State	The State reimburses the City and JCC for half the cost of the Treasurer and staff. The City, State and JCC share in the local cost of the Treasurer. The State reimburses 88% of state approved salary, 100% of FICA match, and 46% of VRS costs. JCC bills the City for a percentage of the non-reimbursable costs based on population. Office space is provided by both localities. The State reimburses the City for 2/3rds of salary, and fringes (except healthcare) for the City Deputy Treasurer, whose office is located in the Municipal Building. The City bills JCC for 25% of the non-reimbursable costs for salary and fringes associated with the City Deputy Treasurer position for work associated with W/JCC Schools. Pending legislation may drastically reduce the level of State funding for the Treasurer's operation.
Clerk of Circuit Court JCC, State	The State funds salaries and a portion of fringes and operating expenses for the Clerk and staff. A portion of fringe benefits is supplemented. Twelve positions in this office are fully State funded. Two part-time positions are locally funded. All temporary part-time personnel costs are reimbursed by the State, but not permanent part-time. These part-time salaries and some fringes are paid by the City and County per the Courthouse Agreement (See Circuit Court).

Agency/Organization List of Other Contributors	Notes
Clerk of Circuit Court JCC, State	The State funds salaries and a portion of fringes and operating expenses for the Clerk and staff. A portion of fringe benefits is supplemented. Twelve positions in this office are fully State funded. Two part-time positions are locally funded. All temporary part-time personnel costs are reimbursed by the State, but not permanent part-time. These part-time salaries and some fringes are paid by the City and County per the Courthouse Agreement (See Circuit Court).
Commonwealth Attorney JCC, State	The Compensation Board sets the salaries for the Commonwealth Attorney, four assistants, and four full-time support staff. All positions receive a salary supplement, ranging from 1.5% to 61%, paid by the City and JCC based on population each year. In addition, the Victim's Assistance program consists of three grant positions, which are supplemented locally. The balance of any fringes in excess of the amount provided by the State is paid by the City and JCC based on population per the courthouse agreement.
Sheriff's Department JCC, State	The joint Williamsburg/James City County Sheriff is responsible for courtroom security and serving civil warrants, but no longer handles jail facilities since the City became part of the Va Peninsula Regional Jail Authority. City/JCC share local cost on a population formula as provided in the City/County Joint Courthouse Agreement. Payroll and operating expenses have been administered by James City County since January 1, 1998. The state compensation board will reimburse the County for state-approved salaries, benefits, and some operating expenses. Salary supplements and a portion of unreimbursed operating expenses are shared locally based on the Courthouse Agreement. Sheriff's employees participate in the JCC's worker compensation, health insurance, and Va Retirement System programs.
Voter Registrar Board of Elections, State	The State pays majority of the Registrar's salary. For FY 2012 that rate was 70.07%. Costs associated with one part-time employee, fringe benefits, and operating costs are paid by the City. Staff participates in the City's workers compensation, health insurance, and other employee benefit programs. The City provides accounting and payroll services.
Circuit Court (Hon. Michael E. McGinty) State	The City and JCC share in the cost of the Judge's secretary, jurors, capital outlay, and operating expenses of this office. City and JCC also fund a Legal Assistant position for the Circuit Court Judge. The Judge's salary is paid by the State. The City/JCC agreement dates December 12, 1996 provides for joint operations of all courthouse activities. All courthouse personnel and operating costs which are the responsibility of local government are split between the City and County based on population, and is updates as of December each year.

Agency/Organization List of Other Contributors	Notes
General District Court (Hon. Colleen K. Killilea)	The City and JCC share in the cost of operating expenses and capital outlay for this office based on the Courthouse Agreement. The Judge's salary is paid by the State.
Juvenile and Domestic Relations Court (Hon. George C. Fairbanks IV) JCC, State	The City and JCC share in the cost of operating expenses for this office based on the Courthouse Agreement. The Judge's salary is paid by the State.
Ninth District Court Services Unit Juvenile Probation Office State, JCC, York, Charles City, King William, King & Queen, Mathews, Gloucester, New Kent, Middlesex, Poquoson	Salaries and fringes for this office are paid by the State. Local operating costs are shared between the City and JCC. For the District office, the City pays 1/11th of the operating costs. In addition, the City pays actual juvenile detention expenses for the Merrimac Center through the Middle Peninsula Juvenile Detention Commission for City cases.
Colonial Group Home Commission JCC, York, and Gloucester counties State Dept of Youth & Family Svcs.	Funded through State block grant and per diem revenues. Programs include Crossroads, Community Supervision, and Psychological Services.
Virginia Peninsula Regional Jail Authority JCC, York County, Poquoson, Dept. of Corrections	The City shares in the cost of operating this authority. VPRJA operates a regional jail on Route 143 in lower James City County. City pays its share based on number of prisoners held for crimes committed in the City.
Middle Peninsula Juvenile Detention Commission 18 Localities, State-Dept of Juvenile Justice	Operates the Merrimac Center, a 48-bed center, providing secure detention for juveniles for localities in the 9th and 15th District Court Service Units. City pays its share based on number of juveniles held for offenses committed in the City.
Colonial Community Corrections JCC, York County, Poquoson, New Kent Co., Charles City Co., and State.	Provides alternatives to incarceration to persons awaiting trial, pre-trial, post-trial and re-entry services, and substance abuse counseling to offenders.
Health District State, Newport News, JCC, York County, and Poquoson	Contribution is based on funding formula which apportions local share among district jurisdictions. Some monies are refunded to City based on generated revenues each year.
Colonial Behavioral Health (Chapter X) State funds, JCC, York County, Poquoson Federal Funds, fee revenues (clients, Medicare, Medicaid, etc.)	Funded at discretion of Council. Funding request is based on population and usage.
Department of Human Services State, Federal Dept. of Health and Human Services	Approximately 70% of personnel and operating costs are reimbursed by the State and Federal governments.

Agency/Organization List of Other Contributors	Notes
Williamsburg-James City County Public Schools	Local funding share is apportioned between the City and JCC based on the Joint Schools Agreement, as amended in 1991, 1996, 2001, and 2007. FY 2013 is the second year of the latest revised 5-year contract period. Historically State support has been approximately 30% of total school system cost, and based on formula and General Assembly appropriations. Federal funding is received and largely directed to categorical programs, and received on a cost-reimbursement basis.
Williamsburg Regional Library JCC, York County, State funds and generated revenues	City/County cost sharing is governed by the February, 2010 five-year agreement, and based on circulation. Each jurisdiction pays for the capital costs associated with the library buildings located therein. York County also contributes based on a memorandum of understanding. The State contributes approximately 5% of total operating costs on a formula basis, through the Library of Virginia.
Avalon Center for Women and Children United Way, State Housing Dept., JCC, York County, private donations	Funded at discretion of Council per advice of Human Services Review Committee
Foster Grandparents Program Hampton, JCC, York County, Newport News, Federal funds	Funded at discretion of Council per advice of Human Services Review Committee
Peninsula Agency on Aging State and Federal funds, Newport News, Hampton, Poquoson, JCC, York County, private donations	Funded at discretion of Council per advice of Human Services Review Committee
Historical Triangle Senior Center JCC, York Counties	Funded at discretion of Council per advice of Human Services Review Committee
Community Action Agency Center JCC, donations, State/Fed. grants	Funded at discretion of Council per advice of Human Services Review Committee
CHIP of Virginia Public/private partnership-partner agencies, corporations, foundations, individuals, local gov'ts	Funded at discretion of Council per advice of Human Services Review Committee.
Hospice of Williamsburg United Way, private donations	Funded at discretion of Council per advice of Human Services Review Committee.
Williamsburg Area Transport JCC, York County, State funds	Funded at discretion of Council. Agency administers the regional transit system serving residents, visitors, and students through fixed-routes, and services disabled in the City, JCC, and the Bruton District of York County.

Agency/Organization List of Other Contributors	Notes
Colonial Williamsburg Foundation Endowments, generated revenue, private contributions	Funded at discretion of Council for purpose of purchasing advertising time to attract visitors to Colonial Williamsburg.
Greater Williamsburg Chamber & Tourism Alliance JCC, York County, Wmsbg Hotel/Motel Association Membership, programs	Funded at the discretion of Council. In recent years all funding has been dedicated to tourism promotion except for $100,000 per year for Alliance operations.
Hampton Roads Partnership Hampton Roads communities, businesses, civic organizations, military, and educational institutions	Provides regional leadership to focus on those strategic issued that will improve Hampton Roads' competitive position in the global economy. Funded at the discretion of Council.
Hampton Roads Planning District Commission and Metropolitan Planning Organization (MPO) JCC, York county, Newport News, Poquoson, Hampton, Gloucester, Tidewater jurisdictions, State and Federal funds	City share is based on per capita membership assessment each year.
Hampton Roads Economic Development Alliance/Peninsula Council for Workforce Development Hampton, Newport News, JCC, York County, Gloucester, Poquoson	Funded at discretion of Council.
Thomas Nelson Community College State, Newport News, JCC, Poquoson, York County, Hampton	Funded at discretion of Council, based on population formula for improvements to parking and site, not including buildings.
Colonial Soil and Water Conservation District State, JCC, York County	This is a State agency and is primarily funded by the State. Historically, the CSWCD member jurisdictions have shared in the cost of funding one position.
Williamsburg Area Arts Commission JCC, State funds	Funded at discretion of Council. Agency recommends funding to over 30 groups and monitors how arts groups spend funds. James City County pays half by agreement.
Animal Control JCC	The City pays JCC to provide animal control services under a 1993 inter-local agreement.
Heritage Humane Society JCC, York County, private donations	Funded at discretion of Council. .

Agency/Organization List of Other Contributors	Notes
Virginia Peninsula Public Service Authority JCC, York County, Hampton, Newport News, Poquoson, and Middle Peninsula jurisdictions	The City share is based on a budget formula adopted by the VPPSA Board of Directors each year.
Virginia Peninsula Regional Jail Authority JCC, York County. Poquoson, Dept. of Corrections	The City shares in the cost of operating this authority. VPRJA operates a regional jail on Route 143 in lower James City County. City pays its share based on number of prisoners held for crimes committed in the City.
Information & Referral Service-United Way JCC, York County, Williamsburg Hotel/Motel Assoc., membership programs	Funded at discretion of Council per advice of Human Services Review Committee
Jamestown-Yorktown Foundation JCC, York County, State grants, private donations, admission fees	Funded at discretion of Council.
Colonial Court Appointed Special Advocates (CASA) JCC, York County, State grants, private donations	Funded at discretion of Council per advice of Human Services Review Committee.
Williamsburg Aids Network Private donations	Funded at discretion of Council per advice of Human Services Review Committee.
Williamsburg Extension Services State	Funded at discretion of Council per advice of Human Services Review Committee.
Williamsburg Area Medical Assistance Corporation (WAMAC) State and JCC	Funded at discretion of Council per advice of Human Services Review Committee.

FUND STRUCTURE

The City's accounting system is organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. The various funds are grouped in the financial statements as follows:

Governmental Funds account for the expendable financial resources, other than those accounted for in proprietary or fiduciary funds. The Governmental Fund measurement focus is upon determination of financial position and changes in financial position, rather than upon net income determination as would apply to a commercial enterprise. The individual Governmental Funds which are budgeted are the General Fund, Sales Tax Fund, which are combined in the General Fund as presented in the City's Comprehensive Annual Financial Report (CAFR) each year. The Public Assistance Fund is also a governmental fund, and accounts for programs offered by the Human Services Department.

General Fund - This fund accounts for all revenues and expenditures of the City which are not accounted for in other funds. Revenues are derived from general property taxes, other local taxes, licenses and permits, and revenues from other governmental units.

Sales Tax Fund (also referred to as General Capital Improvement Program) - This fund accounts for scheduled major capital improvements for the upcoming year. Revenues are traditionally derived from the 1% Sales Tax monies collected monthly at the State level, and interest earnings.

Public Assistance Fund – This fund accounts for activities of the City's Human Services Department. The majority of funding is provided by the Federal and State government for social service programs. The remainder of its funding is provided by the City as annual contribution from the General Fund.

Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Fund measurement focus is upon determination of net income, financial position, and cash flows. Enterprise funds account for the financing of services to the general public where all or most of the operating expenses involved are recovered in the form of charges to users of such services. The Utility Fund, consisting of the operations for water and sewer services, is the City's only Enterprise Fund.

Budgets and Budgetary Accounting

Formal budgetary integration is employed as a management control device during the year for the General Fund, Sales Tax Fund, Utility Fund, and Public Assistance Fund. Annual operating budgets are adopted by ordinances and resolutions passed by the City Council for those funds. Budgets are prepared on the same basis of accounting used for financial reporting purposes. The City does not integrate the use of encumbrance accounting in any of its funds. The original budgets and revisions, if any, are authorized at the department level by City Council. The City Manager has the authority to transfer funds within the departments, so long as the total appropriation for a department is not adjusted. All appropriations for operating budgets lapse at year-end to the extent that they have been fully expended. As capital projects can be multi-year, funds appropriated by City Council can carry over to future years for projects not completed each year, at the discretion of the City Manager.

Basis of Accounting:

Governmental Funds:

Governmental Funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts. Property taxes not collected within 45 days after year-end are reflected as deferred revenues - uncollected property taxes. Sales and utility taxes, which are collected by the State or utilities and subsequently remitted to the City, are recognized as revenues and receivables upon collection by the State or utility, which is generally in the month preceding receipt by the City. Licenses, permits, fines and rents are recorded as revenues when received. Intergovernmental revenues, consisting primarily of federal, State and other grants for the purpose of funding specific expenditures, are recognized when earned or at the time of the specific expenditure. Expenditures are recorded as the related fund liabilities are incurred.

Proprietary Funds:

The accrual basis of accounting is used for the Utility Fund. Under the accrual method, revenues are recognized in the accounting period in which they are earned, while expenses are recognized in the accounting period in which the related liability is incurred.

Basis of Accounting vs. Basis of Budgeting

Budgets are prepared on the same basis of accounting used for financial reporting purposes (GAAP). There are some instances whereas the generally accepted accounting principles used for financial reporting purposes will differ from those used in budget preparation. Under GAAP reporting requirements changes in the fair market value of the City's investments are treated as adjustments to revenue at fiscal year-end, and those effects are not considered (or known) in the budget process. The other difference is the annual adjustment necessary to reflect the value of earned but unused vacation leave due to employees at fiscal year-end. Such amount would be paid upon an employee's separation from the City, but is not known or budgeted due to the unknown nature of employee's use of vacation leave.

BUDGET POLICIES

A. Financial Planning Policies:

1. Balanced Budgets:
    a. The general operating fund (General Fund) and the special local option sales tax fund (General Capital Improvement Program, or CIP), Utility Fund operating fund, and the Utility Fund CIP are subject to the annual budget process.
    b. All operating and capital fund budgets must be balanced - total anticipated revenues plus fund balances or reserves brought forward must equal total estimated expenditures each year.
    c. The Utility Fund (the City's only Enterprise Fund type) will be self-supporting.
    d. All budgets will be formulated and adopted on the basis of accounting consistent with generally accepted accounting principles (GAAP).
    e. The budget process will include coordinating development of the capital improvement budget with development of the operating budget.

2. Long-Range Planning:
    a. Budgets will be adopted annually, taking into consideration input from all organizational levels of the City. The Planning Commission will review current and future capital improvement projects and make recommendations to staff for input to the annual budget document.
    b. The long-term revenue, expenditure, and service implications of continuing or ending existing programs or adding new programs, services, and debt will be considered while formulating all budgets annually.
    c. The City will assess the condition of all major capital assets, including buildings, roads, bridges, water and sewer lines, vehicles, and equipment annually.
    d. To estimate the City's future financial position, the long-term impact of operating and capital spending will be analyzed five years forward, concurrent with the formulation of all budgets.
    e. The General Fund will maintain a minimum of 35% of total operating revenues as its unassigned fund balance.
    f. Fund Balance of the General Fund shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings.

B. Revenue Policies:

1. Revenue Diversification:
   The City will strive to maintain a diversified and stable revenue system to protect the City from short-run fluctuations in any one revenue source and ensure its ability to provide ongoing services.
    a. The City will identify all revenue and grant options available to the City each year.
    b. All revenue collection rates, especially for real estate and personal property taxes, will be reviewed annually, and all efforts to maximize receipt of revenues due will be made by the Finance Department.

2. User Fees and Charges:
   Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of- living as well as changes in methods or levels of service delivery.
    a. Rental of City properties – Charges will be reviewed annually and compared with

market rates for comparable space or property in the community. The City will consider annual escalator clauses in multi-year rental contracts to take into effect the impact of increases in the cost of living.

b. Building permit and inspection fees will be reviewed annually.
c. Recreation program charges will be reviewed annually. In general, all efforts will be made to provide programs and activities at an affordable level for the residents of the Williamsburg area while still recovering a major portion of incidental costs of programs, not to include administrative costs or the use of facilities.
    i. Charges for specialty classes such as yoga, aerobics, dance, dog obedience, etc. will be set at a level to encourage maximum participation, and also enable 75% to 80% of program receipts to be used to compensate instructors.
    ii. Team sports participation fees will also be set to encourage maximum participation, with approximately 80% to 90% of charges being used to defray costs of officiating, prizes and awards, scorekeepers, and team pictures.
    iii. Admission fees for the use of the Quarterpath Pool are intended to provide an affordable service to citizens. Fees are not intended to recover 100% of the costs of operating this facility. The City encourages individual and family seasonal membership passes at a minimum fee, which provide an even more affordable opportunity for residents to enjoy this outdoor facility during the summer months.
d. The City's Utility Fund will be self-supporting. Water and sewer charges will be reviewed annually and set at levels which fully cover the total direct and indirect costs - including operations, capital outlay, and debt service.

3. Use of One-time or Limited-time Revenues:
    a. To minimize disruptive effects on services due to non-recurrence of these sources, the City will not use one-time revenues to fund operating expenditures.

C. Expenditure Policies:

1. Operating/Capital Expenditure Accountability:
    a. The City will finance all current expenditures with current revenues. The City will not short-term borrow to meet cash-flow needs.
    b. Future operating costs associated with new capital improvements will be projected and included in operating budgets.
    c. Capital improvement program budgets will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.
    d. The budgets for all funds shall be controlled at the department level. Expenditures may not exceed total appropriations for any department without approval from the City Manager.
    e. All operating fund appropriations will lapse at fiscal year-end. Any encumbered appropriations at year-end may be re-appropriated by City Council in the subsequent year. Multi-year capital improvement projects may be carried-forward in the subsequent year, at the discretion of the City Manager.
    f. The City will include contingency line items in the General Fund, General CIP, and Utility Fund CIP, not to exceed $200,000, to be administered by the City Manager, to meet unanticipated expenditures of a non-recurring nature.
    g. The City will maintain a budgetary control system to ensure adherence to the budget

and will prepare and present to City Council monthly financial reports comparing actual revenues and expenditures with budgeted amounts.

D. Debt Policy:

1. The objective of the City's debt policy is to maintain the City's ability to incur present and future debt at the most beneficial interest rates in amounts needed for financing the adopted Capital Improvement Program without adversely affecting the City's ability to finance essential City services.
2. A five-year capital improvements program will be developed and updated annually along with corresponding anticipated funding sources.
3. Capital projects financed through either bank qualified loan or the issuance of bonded debt will be financed for a period not to exceed the useful life of the project.
4. Debt service principal payments will be scheduled in equal installments over the life of the indebtedness.
5. Requirements of continuing disclosure agreements for all bond issues will be complied with, including annual filing of audited financial statements and adopted budgets, to the Municipal Securities Rulemaking Board, and all national rating agencies which have assigned a bond rating for the City.
6. Pay-as-you-go financing will be the normal method of funding the capital program, with debt financing not to exceed the limits established below.
7. Actual ratios of per capita debt, and debt service to operating expenditures, and the not-to-exceed limit are shown below.

- Outstanding Debt per Capita (maximum): $1,700 - $2,400, including Utility Fund
- Ratio of Debt Service to Operating Expenditures includes capital projects.

E. Investment Policy:

In recognition of its fiduciary role in the management of all public funds entrusted to its care, it shall be the policy of the City that all investable balances be invested with the same care, skill, prudence and diligence that a prudent and knowledgeable person would exercise when undertaking an enterprise of like character and aims. Further, it shall be the policy of the City that all investments and investment practices meet or exceed all statues and guidelines governing the investment of public funds in Virginia, including the Investment Code of Virginia and the guidelines established by the State Treasury Board and the Governmental Accounting Standards Board.

Copies of the City's comprehensive investment policy, including the objectives, allowable investments, quality, maturity restrictions, prohibited securities, and additional requirements are available at the Department of Finance.

F. Fund Balance Policy *(adopted by City Council on June 9, 2011)*:

1. Background and Purpose
    a. Sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. Adequate levels of fund balance are essential to protect against reducing service levels because of temporary revenue shortfalls or unanticipated expenditures. Fund balance provides resources during the time it takes to develop and implement a longer term financial solution. Fund balance is also crucial in long-term financial planning and financing as credit markets carefully monitor levels of fund balance to evaluate creditworthiness.

2. Components of Fund Balance
   The following individual items shall constitute the Fund Balance:
    a. Nonspendable Fund Balance – Amounts that cannot be spent due to form (such as inventories and prepaid amounts), and/or amounts that must be maintained legally intact or contractually intact (such as principal of a permanent fund).
    b. Restricted Fund Balance – Amounts constrained for a specific purpose by external parties, constitutional provisions, or enabling legislation.
    c. Committed Fund Balance – Amounts constrained for a specific purpose by City Council using its highest level of decision-making authority. It would require another action of the City Council to remove or change the constraints placed on the resources. Commitments must be established.
    d. Assigned Fund Balance – Amounts constrained for a specific purpose by the City Manager, who has been given the delegated authority by the City Council to assign amounts. The amount reported as assigned should not result in a deficit in unassigned fund balance.
    e. Unassigned Fund Balance – Amounts not classified as nonspendable, restricted, committed, or assigned. The General Fund is the only fund that would report a positive amount in the unassigned fund balance.

3. Funding Requirements of Unassigned Fund Balance of the General Fund
    a. An unassigned fund balance shall be established at an amount equal to a minimum of 35% of General Fund operating revenues as shown in the City's most recent comprehensive annual financial report (CAFR).
    b. The use of the unassigned fund balance will be permitted to provide temporary funding of unforeseen emergency needs.
    c. If the unassigned fund balance falls below an amount equal to 35% of the General Fund operating revenues as outlined above, a plan to replenish the fund balance within twelve months will be presented to the City Council.

d. Unassigned fund balance represents the residual fund balance after the nonspendable, restricted, committed and assigned fund balance categories are deducted.

4. Monitoring and Funding
   a. City staff will report on compliance with this Policy during the presentation of the Comprehensive Annual Financial Report (CAFR) at the regular meeting of City Council in December each year.
   b. The City shall annually demonstrate that it will comply with this Policy based on its proposed Operating and Capital Budget for each year.

CITY OF WILLIAMSBURG
Public Works & Utilities Department

UTILITY FUND
WATER AND SEWER RATE ANALYSIS
FY2014-2018

The FY2014-2018 water rate review looks at the financial viability of the Utility Fund in terms of projected revenues and expenses for the next five year period. The water rate was increased last year from $4.30/1000 gallons to $4.55/1000 gallons. The City does not have a separate rate for sewer.

Expenses:

There are two initiatives of the utility system that will continue to have major impacts to the Utility Fund expenses:

1. Long term supplemental water supply
2. Sanitary Sewer Special Order by Consent (SOBC)

The City signed a long-term water supply agreement with Newport News Waterworks (NNWW) in April, 2009. The agreement is a 50 year contract with 25 year renewals thereafter. Williamsburg contracted for 2 million gallons of water per day (mgd). The purchase cost is based on $12.5 million per 1 mgd of water thus making our total commitment $25 million for 2 mgd. The City paid $12.5 million initially and the remaining $12.5 million is due in 2024. However, the City can opt out of the second $12.5 million payment at which time our allotment would drop to 1 mgd. The City's strategy for the first $12.5 million payment was to pay $2.5 million from the Utility Fund cash balance and it borrowed $10 million using a 15 year bank qualified loan. That way the first payment is paid off before the second $12.5 million payment is due (2024). In addition to the capital expense to purchase the water, there are annual operating and maintenance (O&M) expenses. Capital debt service plus O&M expenses together cost the City approximately $.9 million per year. Given a Utility Fund budget of $5.1 million, the impact is substantial and ongoing thru at least 2023.

On the sanitary sewer side of the Utility Fund, the City's sanitary sewer system will need to be upgraded in accordance with a Consent Order issued by the State Department of Environmental Quality (DEQ). The DEQ is responding to an initiative of the Federal Environmental Protection Agency (EPA) to control sanitary sewer overflows (SSO's) in the PDC area which is served by a regional set of sewage treatment plants operated by the Hampton Roads Sanitation District (HRSD). The consent order is a regional order affecting all jurisdictions in the PDC area. The Order was finalized in September 2007. The City is making substantial investments in the sewer system to address overflows caused primarily by stormwater infiltrating/inflowing (I/I) and grease blockages in the sanitary system. The City purchased a camera van to facilitate TV inspections of our sewer lines and is working with

401 Lafayette Street, Williamsburg, Virginia 23185-3617 / (757) 220-6140 / Fax (757) 259-3798 / publicworks@williamsburgva.gov

engineering firms/sewer rehab companies on repairing and replacing sewer infrastructure. $.4 million each year has been allocated in the 5 year capital improvements program. We can expect capital costs to be ongoing for the long term.

On the operating side, the Utility expects to provide level funding in FY14 and FY15 in light of the slowed economy we are experiencing. A 3% annual growth rate in expenses is predicted over the FY16-FY18 period.

Revenue

Growth in Water Demand:

We are projecting water revenue to remain flat over the next 2 years as the economy remains sluggish with a modest increase (.5%) over the last 3 years of the 5 year study period. Residential development is expected to remain stale – some moderate commercial activity is underway (Quarterpath Crossings, High Street, Riverside). The City has experienced some redevelopment along its major corridors which tends to reduce or keep level water consumption. Further, water conservation (e.g. College) is contributing to the slow down in water demand and thus revenue. Therefore, we are projecting no increase in revenue over the next 2 year period and a .5% yearly increase over the following 3 years of the 5 year study period. Possible revenue from JCSA was not included since water sales to the Authority are on an emergency basis only.

Water and Sewer Fees:

The fees are broken into 3 areas: Availability fees, Hampton Roads Sanitation District (HRSD) fees and connection fees. The availability fees are designed to have new development pay for capital improvements which primarily benefit future customers. This prevents or reduces inequity to existing customers as "growth pays for growth". The HRSD wastewater facility charge is for new connections and covers the cost of treatment capacity expansion, line extensions and pump stations. These charges are established by HRSD and reviewed on an annual basis. The City collects the charges and forwards the receipts to the District. The third fee is the connection fee which is the construction cost of the City installing the water and sewer connections to the customer's property line. Most connections are pre-installed by the developer at the time the project is under construction and therefore, in those cases, the fee is not applicable.

The availability fees are based on meter size to reflect capacity and demand on the system. The City increased the fees substantially in FY09. This increase was predicated on new growth paying equitably in the growth of the system including securing a new water supply and the expenses associated with the SSO consent order. A review of the City's fees compared to other water purveyors in Virginia shows our fee structure to be at or higher than average. An increase in availability fees is not recommended for FY2014. HRSD reviews its fees and rates yearly and they are expected to increase because of the SSO Consent Order they have with EPA.

The water and sewer connection fees are the costs associated with the City installing water and sewer service lines. Service lines run from the main lines to the customer's property line. For the most part, on new development, the developer installs the service line as part of the overall infrastructure of the development project. The City primarily installs service lines to infill development in existing subdivisions and small commercial sites. The water connection fee is based on meter size while the sewer connection fee is more of a flat fee for residential or commercial construction. An increase is not recommended for FY2014 since the fees are representative of actual costs of constructing water and sewer service connections.

Rate Analysis:

Working capital projections were developed for two different scenarios - one with no rate increase, one with a rate increase. The year-end working capital is essentially the Fund's cash balance - the difference between short term assets and liabilities.

Two rate scenarios are presented in Exhibits 1 and 2. Both scenarios assume no increase in revenue for FY2014 and FY2015 and a .5% increase in FY2016-2018. And no increase in the operating budget for FY2014-2015 and 3% increases for FY2016-2018. Capital improvement expenses are based on recently submitted FY2014-2018 CIP budget figures. Debt service for principal and interest along with estimated O&M costs are shown for the long term water contract with NNWW.

Exhibit 1 shows working capital projections with no rate increase. Exhibit 2 shows a 5.5% increase for FY2014 and a rate increase of 5% every year for FY2015-2018. With no rate increases (Exhibit 1), working capital is depleted by FY2017. Exhibit 2 maintains a positive working capital balance for the next 5 years, with a balance of $1.817 million in FY2018. This equates to a reduction in working capital of about $1.5 million over the next 5 year period. Therefore, in order to maintain a healthier capital balance, rate increases may need to exceed 5% projections unless the economy turns around substantially.

A comparison of our water rate with six other Hampton Roads communities is presented in Exhibit 3. Although the other localities are also considering FY2014 rate increases, rates currently in place (FY2013) are used for comparison purposes. Williamsburg remains well below all other Hampton Roads communities.

Daniel G. Clayton III
Director

WATER AND SEWER RATES COMPARISON (FY2013)			
	WATER	**SEWER**	**TOTAL**
Williamsburg	$4.55/1000 gallons	Included in water rate	$4.55/1000 gallons
JCSA	0-15 $2.85/1000 gallons 15-30 $3.45/1000 gallons	$3.22/1000 gallons	$6.07+/1000 gallons
Newport News	$4.75/1000 gallons	$3.72/1000 gallons	$8.47/1000 gallons
Portsmouth	$4.75/1000 gallons	$3.72/1000 gallons	$8.47/1000 gallons
VA Beach	$4.41/1000 gallons	$3.69/1000 gallons(est.)	$8.10/1000 gallons(est.)
Norfolk	$5.55/1000 gallons	$4.53/1000 gallons	$10.08/1000 gallons
Chesapeake	$5.59/1000gallons	$5.31/1000 gallons	$10.90/1000 gallons
HRSD	N.A.	$4.40/1000 gallons	$4.40/1000 gallons

EXHIBIT 1

CITY OF WILLIAMSBURG
WATER & SYSTEM OPERATIONS-CASH FLOWS

	Fiscal Year Ending June 30:						
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
	Actual	Estimated	Proposed	Projected	Projected	Projected	Projected
Revenue under existing rates:							
Water	4,139,455	4,200,000	4,200,000	4,200,000	4,221,000	4,242,105	4,263,316
Sewer	1,440,225	1,460,000	1,460,000	1,467,300	1,474,637	1,482,010	1,489,420
Total Revenue Under Existing Rates	5,579,680	5,660,000	5,660,000	5,667,300	5,695,637	5,724,115	5,752,735
Additional Water Revenues:							

Effective Date	Rate Increase	Proposed Rate	Months Effective						
July 1, 2013	0.00%	$4.55	12			0	0	0	0	0
July 1, 2014	0.00%	$4.55	12			0	0	0	0	0
July 1, 2015	0.00%	$4.55	12			0	0	0	0	0
July 1, 2016	0.00%	$4.55	12			0	0	0	0	0
July 1, 2017	0.00%	$4.55	12			0	0	0	0	0
Subtotal, Additional Revenue from Increases						0	0	0	0	0
Total Revenue from User Charges				5,579,680	5,660,000	5,660,000	5,667,300	5,695,637	5,724,115	5,752,735
Other Utility Income				364,626	452,760	401,040	401,040	401,040	401,040	401,040
Total Operating Revenues				5,944,306	6,112,760	6,061,040	6,068,340	6,096,677	6,125,155	6,153,775
Operation and Maintenance Expenses										
Water and Sewer Expenses				-5,257,917	-5,667,881	-5,864,271	-5,864,271	-6,040,199	-6,221,405	-6,408,047
Add back depreciation expense				796,011	845,000	845,000	845,000	845,000	845,000	845,000
Total Direct Operation & Maintenance Expenses				-4,461,906	-4,822,881	-5,019,271	-5,019,271	-5,195,199	-5,376,405	-5,563,047
Operating Income				1,482,400	1,289,879	1,041,769	1,049,069	901,477	748,750	590,728
Add Interest Income-Operations				29,772	30,000	26,000	25,000	25,000	25,000	25,000
Net Income from Operations				1,512,172	1,319,879	1,067,769	1,074,069	926,477	773,750	615,728
Major Capital Improvements										
Capital Improvements Expenses				-439,975	-1,075,000	-1,140,000	-755,000	-820,000	-1,325,000	-1,180,000
Balance - Fiscal Year Operations				1,072,197	244,879	-72,231	319,069	106,477	-551,250	-564,272
Newport News Water Agreement Expenses:										
Debt Service-Principal				-566,536	-567,905	-581,011	-602,853	-611,590	-633,433	-454,324
Debt Service-Interest				-299,278	-249,246	-237,888	-222,773	-210,715	-192,368	-179,698
Operating Costs/Purchase of Water				-3,229	-10,000	-70,000	-75,000	-75,000	-75,000	-75,000
Total Water Agreement Expenses				-869,043	-827,151	-888,899	-900,626	-897,305	-900,801	-709,022
Working Capital - Beginning of Year				3,766,620 *	3,969,774	3,387,502	2,426,372	1,844,815	1,053,987	-398,064
Working Capital - End of Year				3,969,774	3,387,502	2,426,372	1,844,815	1,053,987	-398,064	-1,671,358

** Beginning working capital adjusted for proffered water tank - Riverside*

Assumptions:

0.0% Growth in Water Consumption for FY 2014 and FY 2015
0.5% Growth in Water Consumption for FY 2016 thru FY 2018
3.0% Growth in Operating Expenses for FY2016, 2017, and 2018
and level expenses for FY2014 and 2015

EXHIBIT 2

CITY OF WILLIAMSBURG
WATER & SYSTEM OPERATIONS-CASH FLOWS

	Fiscal Year Ending June 30:						
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
	Actual	Estimated	Proposed	Projected	Projected	Projected	Projected
Revenue under existing rates:							
Water	4,139,455	4,200,000	4,200,000	4,200,000	4,221,000	4,242,105	4,263,316
Sewer	1,440,225	1,460,000	1,460,000	1,467,300	1,474,637	1,482,010	1,489,420
Total Revenue Under Existing Rates	5,579,680	5,660,000	5,660,000	5,667,300	5,695,637	5,724,115	5,752,735
Additional Water Revenues:							
Effective Date / Rate Increase / Proposed Rate / Months Effective							
July 1, 2013 / 5.50% / $4.80 / 12			231,000	231,000	231,000	231,000	231,000
July 1, 2014 / 5.00% / $5.04 / 12			0	221,550	221,550	221,550	221,550
July 1, 2015 / 5.00% / $5.29 / 12			0	0	232,628	232,628	232,628
July 1, 2016 / 5.00% / $5.56 / 12			0	0	0	245,309	245,309
July 1, 2017 / 5.00% / $5.83 / 12			0	0	0	0	258,630
Subtotal, Additional Revenue from Increases			231,000	452,550	685,178	930,486	1,189,116
Total Revenue from User Charges	5,579,680	5,660,000	5,891,000	6,119,850	6,380,814	6,654,601	6,941,851
Other Utility Income	364,626	452,760	401,040	401,040	401,040	401,040	401,040
Add: Water Tank Proffer from Developer	1,525,000						
Total Operating Revenues	5,944,306	6,112,760	6,292,040	6,520,890	6,781,854	7,055,641	7,342,891
Operation and Maintenance Expenses							
Water and Sewer Utility	-5,257,917	-5,667,881	-5,864,271	-5,864,271	-6,040,199	-6,221,405	-6,408,047
Add back depreciation expense	796,011	845,000	845,000	845,000	845,000	845,000	845,000
Total Direct Operation & Maintenance Expenses	-4,461,906	-4,822,881	-5,019,271	-5,019,271	-5,195,199	-5,376,405	-5,563,047
Operating Income	1,482,400	1,289,879	1,272,769	1,501,619	1,586,655	1,679,236	1,779,844
Add Interest Income-Operations	29,772	30,000	26,000	25,000	25,000	25,000	25,000
Net Income from Operations	1,512,172	1,319,879	1,298,769	1,526,619	1,611,655	1,704,236	1,804,844
Major Capital Improvements							
Capital Improvements Expenses	-439,975	-1,075,000	-1,140,000	-755,000	-820,000	-1,325,000	-1,180,000
Balance - Fiscal Year Operations	1,072,197	244,879	158,769	771,619	791,655	379,236	624,844
Newport News Water Agreement Expenses:							
Debt Service-Principal	-566,536	-567,905	-581,011	-602,853	-611,590	-633,433	-454,324
Debt Service-Interest	-299,278	-249,246	-237,888	-222,773	-210,715	-192,368	-179,698
Operating Costs/Purchase of Water	-3,229	-10,000	-70,000	-75,000	-75,000	-75,000	-75,000
Total Water Agreement Expenses	-869,043	-827,151	-888,899	-900,626	-897,305	-900,801	-709,022
Working Capital - Beginning of Year	3,766,620	3,969,774	3,387,502	2,657,372	2,528,365	2,422,715	1,901,150
Working Capital - End of Year	3,969,774	3,387,502	2,657,372	2,528,365	2,422,715	1,901,150	1,816,972

Assumptions:

0.0% Growth in Water Consumption for FY 2014 and FY 2015
0.5% Growth in Water Consumption for FY 2016 thru FY 2018
3.0% Growth in Operating Expenses for FY2016, 2017, and 2018
and level expenses for FY2014 and 2015

Computation of Legal Debt Margin (as of June 30, 2012)

Assessed Value of Real Estate Subject to Taxation - June 30, 2012		$1,736,157,600
Debt Limit: 10 Percent of Assessed Value*		$173,615,760
Total Bonded Debt	$15,440,738	
Total Amount of Debt Applicable to Debt Limit		$15,440,738
Legal Debt Margin		$158,175,022

*Virginia statute limits bond issuing authority of Virginia cities to 10% of the assessed real estate value.
The above calculation includes all debt secured by the full faith and credit of the City

Summary of Debt Issues:

Bond:	Fund	Purpose	Date	Matures	Interest Rate	Amount Issued
1	Utility	Newport News Water Agreement	October, 2010	June, 2027	2.75%	$9,291,800
2	General	Parking Garage (re-fi short term)	October, 2010	June, 2027	2.75%	$1,343,200
3	General	Parking Garage / School	June, 2012	June, 2020	1.31%	$5,180,000

Debt Service by Fiscal Year:

Fiscal Year	Fund	Principal Payments	Interest	Total Debt Service
2011	General	$1,088,610	$326,357	$1,414,967
2013	General	$692,095	$140,391	$832,486
2014	General	$683,990	$152,188	$836,178
2015	General	$712,147	$126,003	$838,150
2016	General	$723,410	$113,635	$837,045
2017	General	$741,568	$92,333	$833,901
2018	General	$730,676	$77,502	$808,178
2019	General	$757,571	$50,331	$807,902
2020	General	$774,465	$35,307	$809,772
2021	General	$71,991	$19,412	$91,403
2022	General	$73,886	$17,253	$91,139
2023	General	$77,043	$14,000	$91,043
2024	General	$80,832	$10,533	$91,365
2025	General	$83,358	$7,919	$91,277
2026	General	$85,884	$5,229	$91,113
2027	General	$88,410	$2,652	$91,062

Fiscal Year	Fund	Principal Payments	Interest	Total Debt Service
2011	Utility	$29	$392,311	$392,340
2013	Utility	$567,905	$249,245	$817,150
2014	Utility	$581,011	$237,888	$818,899
2015	Utility	$602,853	$222,773	$825,626
2016	Utility	$611,590	$210,715	$822,305
2017	Utility	$633,433	$192,368	$825,801
2018	Utility	$454,324	$179,699	$634,023
2019	Utility	$467,430	$166,069	$633,499
2020	Utility	$480,535	$151,106	$631,641
2021	Utility	$498,009	$134,288	$632,297
2022	Utility	$511,115	$119,347	$630,462
2023	Utility	$532,957	$96,850	$629,807
2024	Utility	$559,168	$72,867	$632,035
2025	Utility	$576,642	$54,781	$631,423
2026	Utility	$594,116	$36,171	$630,287
2027	Utility	$611,590	$18,348	$629,938

Assessed Value of Taxable Property- Last Ten Fiscal Years

			Public Service Corporations:		
Fiscal Year	Real Estate	Personal Property	Real Estate	Personal Property	Total
2004	1,117,426,100	68,635,038	53,151,294	0	1,239,212,432
2005	1,202,692,600	67,621,580	55,531,820	17,388	1,325,863,388
2006	1,338,705,000	72,164,111	52,041,889	0	1,462,911,000
2007	1,547,651,600	71,871,600	51,334,159	21,358	1,670,878,717
2008	1,803,239,200	70,304,080	52,220,912	13,527	1,925,777,719
2009	1,851,350,800	76,702,715	51,598,088	14,870	1,979,666,473
2010	1,891,045,000	73,274,874	57,063,079	12,804	2,021,395,757
2011	1,827,509,200	74,745,531	58,838,278	16,191	1,961,109,200
2012	1,736,157,600	74,858,716	58,529,832	0	1,869,546,148
2013	1,627,903,200	77,078,529	60,096,469	3,450	1,765,081,648

Ratio of Annual Debt Service Expenditures for G.O. Bonded Debt
to Total General Governmental Expenditures - Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to Total General Governmental Expenditures *
2001	788,000	323,094	1,111,094	25,544,970	4.35%
2002	788,000	290,907	1,078,907	27,507,905	3.92%
2003	908,000	361,125	1,269,125	32,029,353	3.96%
2004	5,413,000	352,333	5,765,333	37,274,645	15.47%
2005	918,000	437,444	1,355,444	31,518,436	4.30%
2006	5,872,179	505,332	6,377,511	40,393,943	15.79%
2007	992,425	554,257	1,546,682	43,943,851	3.52%
2008	2,314,249	477,006	2,791,255	44,038,522	6.34%
2009	1,036,704	377,798	1,414,502	40,852,067	3.46%
2010	1,064,816	337,621	1,402,437	39,137,556	3.58%
2011	1,388,610	326,357	1,714,967	37,643,699	4.56%
2012	886,240	250,284	1,136,524	37,454,613	3.03%

* Fiscal Years 2004 and 2006 included debt principal payoff

Property Tax Rates (per $100 of valuation)

Fiscal Year	Real Estate	Personal Property	Personal Property Tax Relief Rate	Machinery & Tools
2004	0.54	3.50	70.0%	3.50
2005	0.54	3.50	70.0%	3.50
2006	0.54	3.50	70.0%	3.50
2007	0.54	3.50	70.0%	3.50
2008	0.54	3.50	65.0%	3.50
2009	0.54	3.50	60.0%	3.50
2010	0.54	3.50	54.0%	3.50
2011	0.54	3.50	58.0%	3.50
2012	0.54	3.50	60.0%	3.50

Principal Employers- Current and Nine Years Ago

	2003			2012		
Employer	**Employees[1]**	**Rank**	**Percentage of total City Employment**	**Employees[1]**	**Rank**	**Percentage of total City Employment**
College of William & Mary	1,000+	1	16.25%	1,000+	1	22.56%
Colonial Williamsburg Foundation	1,000+	2	12.58%	1,000+	2	9.70%
Colonial Williamsburg Company	1,000+	3	6.63%	1,000+	3	6.56%
Williamsburg Community Hospital [2]	500 to 999	4	4.88%			
W-JCC Schools				250 to 499	4	1.93%
Aramark	250 to 499	5	1.56%	250 to 499	5	1.67%
City of Williamsburg	100 to 249	6	1.25%	250 to 499	6	1.61%
Williamsburg Hospitality House	100 to 249	7	0.63%			
Red Lobster & The Olive Garden	100 to 249	8	0.63%	100 to 249	7	0.62%
Walsingtham Academy				100 to 249	8	0.62%
Patrick Henry Inn	100 to 249	9	0.63%			
National Center for State Courts	100 to 249	10	0.63%	100 to 249	9	0.62%
Outback Steakhouse				100 to 249	10	0.31%

[1] includes part-time and seasonal employees
[2] now Sentara Healthcare-relocated to neighboring York County in August 2006

Unemployment Rate and Labor Force

(Source, Virginia Employment Commission)

Year	Labor Force	Employed	Unemployed	Unemployment Percentage
2003	4,647	4,276	371	8.0%
2004	4,669	4,319	350	7.5%
2005	4,800	4,457	343	7.1%
2006	4,815	4,533	282	5.8%
2007	5,087	4,800	287	5.6%
2008	5,338	4,879	459	8.6%
2009	5,576	4,721	855	15.3%
2010	6,109	5,216	893	14.6%
2011	6,295	5,404	891	14.2%
2012	6,274	5,433	841	13.4%

Land Area of Original City of Williamsburg and Subsequent Annexations

Year	Description	Annexation Area (Sq. Miles)	Accumulative Area (Sq. Miles)
1722	Original City	0	0.86
1915	Annexation	0.11	0.97
1923	Annexation	0.48	1.45
1941	Annexation	1.66	3.11
1964	Annexation	2.06	5.17
1984	Annexation	3.88	9.05

Demographic and Economic Statistics,
Last Ten Fiscal Years

Fiscal Year	City Population	Area Population[2]	Personal Income (thousands of dollars)[2]	Per Capita Personal Income[2]	Public School Enrollment [3]	Unemployment Rate[1]
2003	13,288	66,802	2,515,632	38,389	8,959	8.0%
2004	13,438	69,198	2,793,123	40,974	9,402	7.5%
2005	13,344	71,560	2,952,937	41,692	9,820	7.1%
2006	13,411	73,879	3,289,020	44,480	10,105	5.9%
2007	13,416	75,912	3,641,841	47,825	10,137	5.6%
2008	13,574	77,367	3,985,612	51,274	10,248	8.6%
2009	13,758	78,755	3,797,197	47,581	10,503	15.3%
2010	14,068	81,077	4,020,593	49,355	10,549	14.6%
2011	14,256	83,130	4,316,358	52,228	10,671	14.2%
2012	14,503	84,049	n/a	n/a	10,748	13.4%

[1] Virginia Employment Commission

[2] Source - Weldon Cooper Center; U.S. Dept of Commerce, Bureau of Economic Analysis, Regional Accounts Data - income & area population figures based on figures for the City of Williamsburg and neighboring James City County combined

[3] Source - Williamsburg-James City County Public Schools - Sept 30th figures

Miscellaneous Statistics - June 30, 2012

Date Established by Virginia General Assembly	1699
Date of Incorporation by Royal Charter	1722
Form of Government since 1932	Council-Manager
Population (2000 U.S. Census)	11,998
Population (2010 U.S. Census)	14,068
Population (2011)*	14,256
Area	9.05 Sq. Miles
Miles of Streets	50.02
Number of Traffic Signals	15
Fire Protection:	
Number of Stations	1
Firemen: full-time	36
volunteer	30
Police Protection	
Number of Stations	1
Sworn Officers	36
Education:	
Schools (owned by joint school system)	
Grades:	
K-5	9
6-8	3
9-12	3
Recreation:	
Number of Parks	4
Number of Ball Fields	6
Number of Tennis Courts	10
Number of Total Acres	2,036
Culture:	
Number of Public Libraries (Regional)	2
Number of Volumes - June 2012	345,667
Number of Patrons - June 2012	48,421
Number of Items Circulated - FY 2012	1,218,469
Municipal Water Department	
Number of Residential Connections	3,651
Number of Commercial Connections	921
Average Daily Consumption (gallons FY 2012)	2,717,000
Miles of Water Distribution	48
Number of Water Tanks	6
Municipal Employees	183.5
Number of Hotels & Motels	48
Number of Bed & Breakfasts	33
Number of Restaurants	89

** Weldon Cooper Center for Public Service*

Accounting System - The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of the City.

Accrual Basis of Accounting - The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Account Number - A numerical code identifying Revenues and Expenditures by Fund, Department, Activity, Type and Object.

Activity - One of the tasks, goals, etc., of a departmental program.

Allocate – To set apart or earmark for a specific purpose

Appropriation - An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the budget.

Assessment – The value set by the City Assessor annually for a particular real property in the City.

Balance Budget – The City Manager annually proposes, and the City Council adopts, a budget or financial plan for the upcoming year in which the revenues available (including any available fund balance from prior years) match or exceed the projected expenditures.

Budget - A comprehensive plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The City's annual budget is established by City Council with a budget resolution.

Budget Revision - A formal change in the total amount of budgeted expenditures during a fiscal year by action of City Council.

Budget Transfer - A formal transfer from one activity [usually a departmental line item] to another, without changing a department's budget total. Transfers are approved at the City Manager level, and do not require action by City Council.

Capital Equipment - An expenditure for a fixed asset that has an expected life of more than (1) year and the cost of which is in excess of $20,000. Capital items include office equipment, furniture, computers, etc.

Capital Improvement - New or expanded physical facilities for the community that are of relatively large size, are relatively expensive, and permanent in nature. For example: street improvements, sidewalks, bridge rehabilitation, buildings, park improvements, and City vehicles. Capital improvements are accounted for in either the Sales Tax Fund for general improvements, or the Utility Capital Improvement Fund for water and sewer related projects.

Carryover – Refers to the process of transferring specific funds and obligations previously approved by City Council from the end of one fiscal year to the next fiscal year. City policy is to used this process only for capital projects.

Constitutional Offices – The offices or agencies directed by elected officials whose positions (Sheriff, Treasurer, Commissioner of the Revenue, etc.) are established by the Constitution of the Commonwealth of Virginia or its statutes.

Contingency Account - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Contractual Service - An expenditure for services performed by a non-employee. For example: computer, building, and copy machine maintenance, special studies, etc.

Debt Service – Principal and interest that the City pays on funds borrowed for capital projects.

Department - The Department is the primary administrative unit in City operations. Each is directed by a department head. Departments are generally composed of divisions of activities which share a common purpose.

Depreciation - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence; (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

Enterprise Fund - Used to account for the financing of services where all or most of the operating expenses involved are recovered in the form of charges to users of such services.

Expenditure - An expenditure is a decrease in net financial resources for the governmental funds. This includes current operating expenditures requiring the present or future use of current assets.

Expense - The same as above when applied to a fund accounted for on an accrual basis, such as the City's Utility Fund.

Fiscal Year - The twelve month period on which the City operates its financial affairs. The City of Williamsburg's fiscal year is July 1 through June 30.

Fixed Asset - An expenditure for a good that has an expected life of more than (1) year and the cost of which is in excess of $5,000. Capital items include real property, office equipment, furnishings and vehicles.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance - The equity of a fund, oftentimes incorrectly referred to as "surplus". It is the difference between a fund's assets and liabilities. Fund Balance is calculated by taking the beginning balance as of the beginning of the fiscal year, adding in all revenues received during the year, and deducting the year’s expenditures. It is available to support the spending needs of the fund if necessary.

General Fund – The fund type that accounts for the daily operations of the City, supported by local taxes, fees, and State revenues. It is the largest fund in the City’s budget.

Infrastructure - Roads, bridges, curbs and gutters, streets, sidewalks, drainage systems and lighting systems installed for the common good.

Line Item - An individual expenditure (or expense) category listing in the budget (salaries, supplies, etc.)

Modified Accrual Basis of Accounting - (a) Revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Pay-As-You-Go - Refers to the method of financing capital projects from savings or normal cash flow. This requires annual appropriation of existing resources without the need to borrow funds.

Personal Property – A category of property identified for purposes of taxation in Virginia. It is comprise of personally owned vehicles, as well as corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.

Real Property – Real estate, including land and improvements, classified for purposes of assessment.

Retained Earnings - The total earnings of an enterprise fund (in governmental accounting) since the establishment of the fund. The amount is adjusted by the fund income less expenses - on a full accrual basis of accounting.

Revenue – The yield of sources of income that the City of Williamsburg collects and receives into the treasury to pay for public services. Taxes, fees for services and grants are sources of revenue, for example.

Sales Tax Fund - This fund accounts for the scheduled major capital improvements for the upcoming year. Williamsburg also refers to this as the General Capital Improvements Program, and is supported exclusively by 1% retail sales tax revenues returned to the locality from the Commonwealth of Virginia, and interest earnings.

Supplemental Appropriation – An increase to a department's budget (spending authority) approved by City Council during the course of the fiscal year. It generally involves appropriation of a grant or other outside revenue.

Surplus - The excess of revenues over expenditures for a fund during a fiscal year.

Taxes - Compulsory charges levied by a government, school, sewer or other special district for the purpose of financing services performed for the common benefit.

Tax Base – The total market value of real property (land, buildings, and related improvements), public service corporation property, and personal property (cars, boats, and business tangible equipment) in the City.

Tax Levy - The total amount to be raised by either real or personal property taxes.

Tax Rate - The amount of taxes levied for each $100 of assessed valuation, either real or personal property.

Transfer - A transfer is a movement of monies from one fund, activity, department, or account to another. This includes budgetary funds and/or movement of assets.

Working Capital – Current assets less current liabilities. This measure indicates the relatively liquid portion of total enterprise fund capital, which constitutes a margin or buffer for meeting obligations.

Workload Measures – Represent the numerical inputs, outputs and/or outcomes of City operating programs.

Commonly Used Governmental Acronyms:

BPOL - Business, Professional and Occupational License Tax, administered by the Commissioner of the Revenue.

CDBG – Community Development Block Grant program, funded by the U.S. Dept of Housing & Urban Development (HUD). These grant funds are used in the City to improve housing, neighborhoods, and economic conditions of the City's low and moderate income residents. The City works exclusively with the Williamsburg Redevelopment & Housing Authority (WRHA), as the agency receives Federal funds directly for CDBG projects.

CIP – Capital Improvement Program – a five-year plan for capital projects, with the first year of the plan appropriated by City Council by budget resolution.

CSA – Comprehensive Services Act for Youth and Families

FY – Fiscal Year – City's FY begins July 1st each year.

GAAP – Generally accepted accounting principals. Uniform minimum standards for financial accounting, recording, and reporting purposes.

GASB – Governmental Accounting Standards Board – A non-profit organization organized in 1984 as an operating entity of the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities.

GFOA – Government Finance Officers Association of the United States and Canada. The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit.

FTE - Full-Time Equivalent - The percentage of time a staff member works represented as a decimal. A full-time authorized staff position is 1.00, equating to 2,080 hours of work per year (2,912 for uniformed firefighters) a half-time person is .50 and a quarter-time person is .25.

I T – Information Technology, a department responsible for the City's current and future technology requirements, including local area network and infrastructure, computer hardware, software, maintenance, and replacement plan, voice, video, security, and disaster recovery.